



HYDRO-ELECTRIC INQUIRY COMMISSION

### REPORT

ON

EXAMINATION OF AUDITOR'S REPORTS

FOR

PERIOD 1916-1921 INCLUSIVE

W. D. GREGORY, CHAIRMAN M. J. HANEY LLOYD HARRIS J. ALLAN ROSS R. A. ROSS

JOSEPH H. W. BOWER
SECRETARY



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Examination of Auditor's Reports

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To His Honor Henry Cockshutt, was and and and and and

May it Please Your Honor: - a Character of the Province of Cutario.

1916, the Provincial auditor describes the attitude of the Having been appointed by commission issued by Considered as use of "sections disconstance" by the law. Your Honor to inquire into, consider and report upon, and bamplains that information vogation by him has been amongst other things, all matters of expenditure and withheld so that It was been drank impossible to previous administration of the Hydro-Electric Power Commission of Ontario, hereinafter called "the Commission" we have In the error report he ecosed that's inquired into and heard evidence upon the Auditor's The mount otetopents replayed by the Reports on the transactions of the Commission, and Troscurer for the years 1909 to 1510 inclusive. respectfully submit this Report upon some features of disclose the enlature of a layer and these reports which, in car opinion, should be brought ac Car alea to Aska ancamping. to your Honor's attention.

It was the original intention of the Legislature
to have all revenue of the Commission paid into the
Consolidated Revenue Fund of the Province, and this was
so provided in the Act establishing the Commission in
1906. No sums appear to have been paid over to the
Covernment under the provisions of this Act.

Prior to the year 1916 the accounts of the Commission were subject to audit by the Provincial Auditor.

Although the reports of the Provincial Auditor contain reference to these accounts, it would seem that no thorough audit of them was ever made by him. The published

To His Money Henry Cockebutts

Lieutenant-Sovernor of the Frevince of Oxtario.

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Tour Honor to inquire into, consider and report apont amongst exhor things, all matters of expenditure and administration of the Hydro-Alectric Fower Consistion of Daterio, hereinsther coiled "the Consistion" we have inquired into and heard evidence upon the Anditor's Reports on the tremsnotions of the Consistion, and respectfully amonts this Report upon some features of these reports which this Report upon some features of these reports which injury opinion, check be brought to your Henor's attention.

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Chairman of the Commission indicates their relations were not of the most harmonious character. In his report of 1916, the Provincial Auditor describes the attitude of the Commission as one of "defiant disobedience" to the law, and complains that information required by him has been withheld so that it has been found impossible to complete any audit or make any progress approaching completeness.

In the same report he stated that:

"The annual statements rendered by the Commission to the Honourable the Provincial Treasurer for the years 1909 to 1915 inclusive, afford no actual accounting information and fail to disclose the existence of a large and rapidly increasing unauthorised expenditure in the years 1911 to 1915 inclusive."

the Commission, Honorable T. W. McGarry, then Provincial Treasurer, proposed the appointment by the Government of a Comptroller who should countersign all cheques for the Commission, cause proper books to be kept and a yearly audit made, and an amendment to the Power Commission Act which so provided was subsequently made by the Legislature. In 1917 the Legislature changed the Act again and this time provided that the Commission might, with the approval of the Government, appoint a Comptroller. This was a decided modification. No appointment has been made by the Commission and nothing further has been done in the matter.

Correspondence between the Provincial Anditor and the Camirman of the Cermicwion indicator their relations were not the most harmonious character. In his report of 1916, the Provincial Anditor describes the attitude of the Commission as one of "deficat disobedience" to the law. Commission as one of "deficat disobedience" to the law. and complains that information required by him has been withheld so that it has been found impossible to complete any and it or make any progress approaching completes.

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In May, 1916, Mr. G.T. Clarkson, of the firm of Clarkson, Gordon & Dilwerth, Accountants, was appointed by the Government auditor of the Commission's accounts and since that time Mr. Clarkson has made a series of reports to the Government upon the Commission's operations. Mr. Clarkson began his sudit in July, 1916, and covered the whole period from the organization of the Commission in 1906 to October 31st, 1916. It was February, 1918, before his draft report was completed.

In his report to the Government for the year which ended October 31, 1919, Sir adam Bock says that Mr. Clarkson's report for the period from 1906 to 1916 was daly presented to the Treasure Contario. This statement is hardly correct. It is true that the report of Ar. Clarkson for this period was drafted. This draft report was discussed by Mr. Clarkson with Honorable T. W. McGarry, in February, 1918, but it was never formally presented, never formally received and never printed or published. In reply to our inquiry of Mr. Clarkson as to why this report was not formally presented. Mr. Clarkson says that the report was nothing but a series of criticisms of the Commission for overstepping authority in one direction or another and that it was thought best, before presenting the report for the Legislature, to make amendments to the Power Commission Act so that many things referred to in the fraft

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report which had been illegal under the Act as it stood would be legal under the Act as amended.

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DEALLY WARRY THE WARRY RIVE TWEN THE PROPERTY AND ARE Mr. Clarkson helped to draft amendments to the act, Many of these amendments, if indeed, not all of them, appear to have been of a beneficial character. After the Act had been so amended in the spring of 1918, Mr. Clarkson handed in his report for the period ending October 31st. 1917. "I have a very definite idea in my mind, "said Mr. Clarkson, "as to the way accounts should be modelled and should be carried down to display the actual progress of the Commission. I put the accounts in that shape and then modelled the legislation to follow it. In presenting that account to October 31st, (1917) it was completely modelled on the legislation which went through in April, 1918 .... That is the position with regard to the 1916 report which was not reported till 1918, because it was thought desirable to bring it into line with that legislation .... In other words, we moulded the accounts to the shape they ought to take."

This was certainly a most effective, if unusual course of action. The accounts, not conforming to the law, the law was made to conform to the accounts. An objection to the course that was followed was that Mr. Clarkson's criticisms of the Commission for "the overstepping of authorities in one direction or another" did not come to the attention of either the Legislature or the public. No one reading the report as made would dream that Mr. Clarkson

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Hr. Clarkson belged to draft anesdments to the lot. Nery of those smondaments, if indeed, not all of them, appear ban job ont redul . versprene latellened a le med evad of being described the first of the first of the described on these .Ties stalk redeted anthne beiney eds not freger ald at "I have a very definite idea in my nind, "and Br. Claranon, "as to the way accounts should be modelled and chould be spiritalisant out to constant Angles out entrain at seen pointed -sipel say bulfuled made has exact date of abutable and the I lotion to follow the green and green that account to we that you are building played your for it will what we have below only the sent the sent and the same and a bestocen for ear deide frager diel eat of brager die meltinen till 1918, because it was thought desirable to bring it into and deliced or called their all transportations and this sale TAXABLE OF PERSON TRAP PRINTS OFF BY REMOVED

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had found conditions to be such as he describes. Ar.

Clarkson has kindly furnished us with a copy of this draft
report and we shall hereafter refer to it as "the 1916 report".

It is clear from the extracts from this report and the other reports made by Er. Clarkson from year to year and from which we quote, that the Commission throughout has shown an impatience of statutory restraints and a disregard of statutory obligations. It has gone further than this. There one person holds money in trust for another the terms of the trust should be always scrupulously observed, but time and again the Commission has used trust funds in its hands for wholly unauthorized purposes. According to Mr. Clarkson this misappropriation has gone on from year to year down to the present day.

Where, however, the Commission has failed to observe the law, it has, in many instances, later gone to the Legislature and asked it to legalize what has been illegally done. This practice has become a confirmed habit with the Commission and the Legislature has encouraged the Commission to disregard the laws which the Legislature has passed by validating year after year, apparently without protest or objection, much of what has been illegally done.

We shall deal paragraph by paragraph with the statements made by Mr. Clarkson to which we have referred, but in order that the details on which the statements are mainly

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AND ADDRESS OF THE REAL PROPERTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY AND ADDRESS OF THE PARTY ADDRESS OF thank will to were a dilu an bedainant ville \_ \_ \_ . . . . It is alsow from the extracte from this review that bus they of they more thanken from your to your and recta sad isotappords notvolumed ods indi .ososo ow doids to constitue of the expension relations and a supplement of credi alid and there are a see a see that AND RESIDENCE AND VALUE AND VALUE AND VALUE AND VALUE AND VALUE AND VALUE AND THE HEAT AND ADDRESS RESIDENCE REPORTED BY THE PARTY OF SECOND SAMPLE and about not all blood blood hold and malestoned pay outside 我是我在在我们的 6 性能 日本 我似乎我们是我们的人 the contract of the contract o Lie present treat all seconds of delicity and reducing the property and delicity of the party of the hour to man, in many languages, and and the land and ALL PROCESS AND AND DESIGNATION OF SECURITIES AND ADDRESS AND ADDR end dily practice has become a confirmed habit with the prominent any begraphing and exciding at the rated himse. THE ADDRESS OF THE LAST VALUE AND ADDRESS OF A DESCRIPTION OF AN PARADOR CONTRACTOR OF PROPERTY OF THE PARENT OF THE PARENTY AND THE PARENTY OF THE RESERVE AND ADDRESS OF THE PARTY AND ADDRE -side and dividerance by paragraph and from the second THE STREET STREET, STR COLUMN THE STATE OF STREET WAY ARRIVE BY MARKET AND STREET WHAT

based may be readily available, we are attaching to the report an appendix wherein the exact comments and criticisms made by the Auditor are set forth.

# (1) Advances made by the Province to the Commission ompleyed as Working Capital.

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In the 1916 report Mr. Clarkson states that the Commission has been using \$771,204.60 of advances, made by the Province to the Commission, as working capital. The repayment of such funds to the Province by the municipalities had not been provided for by the lower Commission act and the Province might have remained indefinitely the creditor of the Commission for these funds. Under the law as it then stood the Commission had no power whatever to use these funds as working capital nor to collect from the municipalities moneys to pay interest on the funds so used. In a later report the Auditor again reported that up to October 31, 1917, the Province was still creditor of the Commission in respect of funds advanced by it and used as working capital to the extent of \$753,460.40. At the Ression of 1918 the Legislature provided that the Commission might retain and set apart out of the moneys coming into its hands from time to time such sums as may, in the opinion of the Commission, be sufficient to pay interest on working capital, and this has since been done.

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Mr. Clarkson, however, points out that while the Act provides that the Commission may collect from the municipalities interest on working capital it does not provide for repayment by the municipalities of advances so employed, but he states that it is contemplated that the advances will eventually be repaid to the Government out of the renewal and other reserve funds in process of accumulation. The fact that this working capital is to be repaid out of

the reserve and other funds affords another strong reason

for keeping these funds up to a proper standard.

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(2) Default by my lunicipality in making Payment of its proportionate share of Costs.

In the 1916 report, Mr. Clarkson points out that in the event of a municipality or corporation failing to pay its share of the cost of operating the system, the Commission has no authority to assess such loss against other municipalities in the System and that as a consequence of this the loss would ultimately be charged against the Province.

This matter was dealt with by the Legislature and power was given to the Commission to set up a reserve for doubtful debts, this reserve to be contributed to by all municipalities and a fund thus provided for paying uncollectible debts.

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(3) Policy adopted by the Commission of not enforcing full payment of Annual Costs chargeable against Eunicipalities newly contracting.

Prior to the passage in 1916 of what is new Section 23 (a) of the Fower Commission Act, the Commission was not White Sales of the sales and the sales of th anthorised to extend the time for payment of sums payable by a municipality to the Commission, but not ithstanding the absence of this power it had become the policy of the Comand we respectively which of the same to be been been as to mission to grant extensions. Under the amendment of 1918 SAFETY OF THE PERSON NAMED AND ADDRESS OF THE PERSON OF the Commission has the power to extend to any date the time the fills solve taken as for the property of a color value of the for payment of accounts accruing due to it during the first CHARLES AND RES OF REPORT PARTY. three years after the municipality begins to take sewer and has exercised this power in a number of instances. In the report made by the aditor for the year which ended October Elst. 1919, he states that during that fiscal year the accounts AND THE PERSON NAMED IN COLUMN TWO PERSONS IN CO. owing by municipalities which have been operating under the the property dealer for supposite sentence to the Commission for three years or more prior to October 31st, 1918, provide our of the late of the late of the registration have the visited were increased. In the reports for 1919, 1920 and 1921 the MATERIAL AND WHAT WAS AND DROP OUR Anditor specifically sets out the municipalities in each system which have been in operation for more than three years but are still in arrests for power charges. The experience of the Commission shows how difficult it is for a Commission to collect from a defaulting municipality in its system.

Mr. Clarkson points out that the Commission has some times been disposed to sell power at less than cost. "In conducting the affairs of the undertaking", he says, "the Commission has found it impracticable to enforce full payment

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CAPTURE NAME AND POST OF PARTY OF PERSONS ASSESSED. the new contratement has been presented by the Lat. So Lat. So. DATES OF THE PROPERTY OF THE PROPERTY OF THE PARTY OF THE PROPERTY OF THE PARTY OF AND ADDRESS OF THE PARTY OF THE -and the he applies not something at the 22 apply about a season First to deserve the times were treated from all subseque ARTY WAS REST TAN OF BUILDING BY THESE BAR BAR BUILDINGS WAS the payment of payments ned-patenting the decises the decises has about that he spages this places and hards apply which the of properties to wellow a st owner and forestern and A HOLD LESS AND MANY THE THE TWO HOS COMMENTS AND THE PARTY OF THE PAR rices, like, no excise that their that thesel year the appropria edining & Sulfator decolarion on these years us nice party to catalog are sufficient one included in the repert for 1919, 1920 and 1911 the place of extending the form and the state of the teams was a first A CONTRACT OF THE PARTY OF THE against which have been an emparted for ware their subsysbut are still in arrears for pewer charges. sometrouss adl NAME AND POST OF ADDRESS OF TAXABLE PARTY AND PERSONS ASSESSED AND ADDRESS. 

Fr. Ciarazon points out that the Commission has none times been dismosed to soil power at less than ocet. "In

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annually from all municipalities newly contracting for the reason that to do so would in many instances compel the imposition of rates so enerous and excessive as to imperil their enterprise at times when they need support ... The Commission, "he says, "has adopted the policy in some eases of charging moderate rates for power in the expectation that an increased volume of business thereby obtained will prove sufficient to meet current cost and deficits or provide a basis for adjustment at a price which will not prove to be an undue burden".

## (4) Renewal Funds PY

In his report for 1916 and again in his report for 1921 the auditor states that the Commission was apparently using its renewal funds for purposes contrary to the provisions of the act. In his report for 1921 the auditor again deals with this subject and says:

"It is essential in the interests of the "Frovince and the municipalities that funds for the renewal of works shall be available for use as and when required and that they be not invested in physical assets not readily realizable".

Mr. Clarkson states that he has discussed the matter with the Chairman of the Commission who informs him that the Commission desires and intends to invest the surplus from time to time of such funds (over the amount of liquid resources)

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in securities of a character which can be realized upon when and as required. Such action would be in accord with sound business principles, and the Power Commission Act might well be amended so as to make it obligatory upon the Commission to invest its renewal reserves, or a definite proportion thereof, in securities of the character mentioned.

There appears to be no doubt that the Commission has no authority to use funds, received or collected for specific purposes, for unauthorised purposes.

#### (5) Collection of Interest on Working Capital

Although of arthorised by the Power Commission Act so to do, the Commission, prior to 1918, collected from the municipalities interest on working capital. The fact that they had not such power was drawn to the attention of the Government by the Auditor in his report of 1916, and by Section 6c (2) of the Power Commission Act, 1918, power was given to the Commission to collect interest on working capital. Under the provisions of Section 23 (a) of this Act interest on capital expenditures and on working capital is payable annually by municipal corporations.

# (6) Surpluses collected from certain municipalities and the use of same.

prior to the amendment to the Power Commission Act in 1918 by the addition of Section 6 (d), the Commission had

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no right to co.loct from the municipalities moneys in excess
of actual cost of power. By Section 6 (d) the following
authorization in this respect was given to the Commission:

(V) DANNESS AND THE PARTY OF TH

"Any surplus or part thereof in the hands of the Commission from any municipality may be retained by the Commission as security against future obligations to the Commission of the same municipality for so long during the continuance of the contract of the municipality as the Commission may think fit, but the Commission shall allow to the municipality interest at the rate of four per centum per annum, upon the amount of such surplus from time to time

The auditor in his report made in 1918 states that the Commission had, prior to this time, come into possession of a substantial anount of surplus which it retained as security either against the payment of staking fund requirements or with a view to lower rates for power in future. While Section 6 (d) as in this paragraph set forth, does not specifically authorize the Commission to co lect surpluses from the municipalities, the right to retain surpluses coming into its hands and paying interest thereon at the rate of 4 per cent. per annum for the use of such funds would seem necessarily to carry with it the right to obtain such surpluses by means of charges included in power rates. If there is any doubt as to the interpretation of this section it might well be amended so that any question as to the right of the Commission under this Section to build up and use such surpluses would be - 1 seed delight of the angle and a shark distribution and a seed of the contract of the contr

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In his report of 1916 the Auditor recommends that the Commission be authorized to charge any losses arising through merchandising to operations, because, under the then existing conditions the Province was obliged to bear any losses incurred. This subject was dealt with by adding Dection 15 (a) which gave the Commission wide powers to manufacture electrical equipment and to acquire patents of invention or interests in patents of invention and to sell and dispose of such machinery, appliances, furnishings or patent rights, the profits and losses arising from such operations being adjusted and apportioned acong the municipalities having contracts with the Commission, or otherwise applied as the Commission might determine.

While the Act authorizes the Commission to carry on TALLMAN AR SECTION certain manufacturing operations, the act does not clearly define from what source the funds to carry on such operations shall be obtained, but the Commission has used working capital or amounts obtained under specific appropriations in meeting the an against to pight 21 absentally in the angle current expenses in connection with this phase of the work. It might be well that the Act should be so amended as to THE ROOM AND PARTY OF PERSONS AND ADDRESS. provide that the Commission may use moneys in its hands voted AND ANATOLIST OF AT MAYOR TOO SPATISH THE PARTY OF as working capital to defray current expenses in connection with mammfacturing operations, or in the alternative that it shall obtain such funds under specific appropriation, the same to be repaid after the costs of operation have been

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adjusted and apportioned among the municipalities having contracts with the Commission.

#### (9) Sale of Power by one System to another.

Frior to the amendment of the Power Commission Act in 1918, the Commission had no power to sell power generated in one system to another system. This is pointed out by the Auditor in his report of 1916. Notwithstanding the absence of this power one system had been selling to another. Section 25 (c) and 25 (d) of the Power Commission Act, 1918, gave the necessary authority for one system to sell power to another system, the price to be determined by the Commission. This was a beneficial managed to the Act. The exchange of power has been carried on between the Wasdells. Eugenia and Severn Systems.

charged a system for power should include an amount to cover sinking fund charge, and if it does include sinking fund is the system which buys the power and contributes to the sinking fund acquiring an equity or right of ownership in the works and structures of the supplying system? When the amendments to the act were made in 1918 it does not appear that it was the intention of the Legislature to give the system purchasing power an equity in the system supplying it, and such a right appears never to have been recognised by the Commission. It appears that any amounts collected in respect of sinking fund

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one system to another against this is pointed on by the cotion and been reliang to another. Josephange of power was a beneficial (mondered to the lot. The exchange of power

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are being used to amortize the capital cost of lines and structures necessary in supplying power to the receiving system, the supplying system thus gaining any advantage that may arise from such sale. This would appear to be the proper basis on which the problem should be treated, but if there is any doubt as to the real intention and interpretation of the act in this respect it would be well to make the matter clear by appropriate legislation.

#### (10) Acquisition of Service and Office Buildings in Forento.

In the report of 1916 the Auditor points out that it is doubtful whether the act at that time permitted the Commission to acquire property such as service and office buildings and to invest therein funds held for renewal purposes, and further states that it is necessary for the Commission to obtain the consent of the Lieutenant-Governor in Council. It appears clear that the buildings of the Commission in Toronto were erected without any authority under the Fower Commission Act. In 1918, however, the necessary power was given by Section 9 of the Act of that year, amending the Power Commission Act by adding thereto Section 15 (b). By Subsection 2 of the above mentioned Section the action taken by the Commission in purchasing property and erecting buildings in Toronto was confirmed, and by Subsection 3 it was provided that expenditures made by the Commission for this purpose shall be repayable to it by the municipal corporations which have entered into

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ADDRESS OF THE PARTY OF THE PROPERTY OF THE PARTY OF to the papers of 1916 the califor points our desperant of white former wat he sydney and that he set has neglect London And agaitling outlie has outwood as dally ..... Tedstall has asserting Lavener set hist sheet stores trous to and minister as anticipated and was passessed at an easy satisfic reading of alternation of engagement-famous that he retained name almost of enteriors of the supplement of the published and duty space ofthe polarization assert our raint grindless que describ bedauer In ARLES ARRESTS the concentry power car diven by coulder 2 of the sea of their rent, menting the case thereighten and the militag Starots tooking 38 (8). Sp Leasungits S of the above mentioned testing the nation there by the consider to new adjusted on against the partition in the property out and against the contract of the cont nevertherape dear dedressed are at 2 subtrespent of her Acceptance and a beginning our color of the color of the beauty to report the the it by the municipal corporations which have outered into

contracts with it, by an annual sum sufficient to form in thirty years a sinking fund for the repayment of the cost of the property.

It seems remarkable that when, as Mr. Clarkson points cut in his 1915 report, it was at least doubtful whether under the Act the Commission had power to acquire properties of the character mentioned and invest therein funds held for renewal purposes, and when it was clear that it could not do so in any event without the consent of the Severnment, it should have used renewal funds for this purpose and should never have applied for or received the Sovernment's consent. If its powers were doubtful applies tion should have been made to the Legislature to make them clear, and in any event it should not have been done prior to the consent of the Sovernment being given.

at other turns, to be between their trans, are distant amount,

#### (11) Use of Funds of Central Ontario System.

Anditer calls the attention of the deverament to the fact that the Commission had used the funds of the Central Ontario System for the purposes of another system. The Central Ontario System is not part of what is popularly known as the "Hydro System" but was purchased and is owned by the Province and is operated by the Commission for the deverament under the provisions of "The Central Ontario Fower set 1916".

It is clear that the action taken by the Commission in diverting

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 funds voted for Central Ontario for works in systems operated by it under the Power Commission act was wholly unwarranted, and the Auditor was fully justified in bringing the matter year after year to the attention of the Sovernment of the day. The action taken by the Commission in diverting funds was never approved by the Legislature. Finally the funds diverted from the Central Ontario system were paid back to the Sovernment.

It's business to the depart for the poor names distance it, though

# (12) Expenditures on Singara bovelopment in excess of idvances therefor made by the Prevince.

Year after year, from 1917 up to 1921, the auditor reported to the dovernment that the expenditures made by the Commission on the Missara levelopment exceeded advances made therefor by the Legislature and that the excess so expended on the Niagara Development was token by the Commission out of other funds. Up to October 21st, 1917, the auditor states, the month accompanie by their actionals are the Commission had expended on this project \$2.376.789.50 BY REALLY THE PROPERTY LABOR TO MADE BANK although to this date the Legislature had only authorized calcust and union developed while he mercial the expenditure of \$1,200,000.00 for this purpose, leaving a IN THE REAL PROPERTY AND ADDRESS OF THE PARTY AND balance of \$1,176,789.50 which was taken from general funds of the Commission. At October Sist, 1918, the expenditures made by the Commission on the Misgara Development exceeded many, the call of the meeting put we the advances voted therefor by \$2,475,970.95, which amount the date of Mar meets interprising to could have our amount to was taken out of other funds of the Commission. In 1919 the here. There is true an are all the proved of the demonstrate same thing occurred again and the Auditor states in his report water the terms turn this act we beyon in the temperature for that year that the expenditures upon the works amounted to \$7,162,999.24, or \$1,162,999.24 more than had been voted

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year so the actention of the Covernment of the day. The metter
takes by the Comminsion on it diversing funds was noted approved
by the Legislature. Finally the Sunds diverted from the Contral

White of Complete was all the supplements AND ADDRESS ASSESSMENT OF THE PARTY AND ADDRESS OF THE PARTY AND ADDRES TARE STREET PRICE TYPES AND AND AND AND ADDRESS OF A SALE AND THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE PERSON NAMED IN C note anything making the property of the party of the par therefor hy the the interest and that the excess so expended on the Mingara Development was toxed by the Connieston out of other funde. Up to Coruser list, the cautter states, the Commission bed organist on this project \$1,576,789,50 sithough to this down the hogistature and only sutborised a pervect, second and to do. oo. oo. it to employee add bilance of \$1,176,789.80 which was taken from general funda of the Commission. At October Sint, 1918, the expenditures bettern and the ferminal training the Conference or charged the edvended therefor by \$2,445,970.95, and DATE SALE OF Annual Six of malass watcher and her played as suggest the life sense. between none and page angel beings and doubt day, they bed but besse goed had mads even \$1.000, sal. 15 we at. 000, ...

was a total managed of management and a total and

its hands. In his report for the year ended October 31, 1920, Mr. Clarkson states that the expenditures on Niagara Development exceeded appropriations made by the Province in the amount of \$4,486,896.22, and in his report for the following year he states:

"Of the \$58,018,356.89 so expended upon the works, sums aggregating \$53,040,674.52 were appropriated by the Province and paid over to October 31st, 1921, for such purposes and the balance of \$4,977.692.37 was applied out of moneys advenced by the Province to the Commission for the purposes of other Systems to the entent of \$4,806,215.78 and out of Renewal and Roserve Funds belonging to the Riagara System to the extent of \$171,476.59".

This large sum was expended by the Commission on the Wiagara Development without any authority whatever and apparently without the knowledge P to Jovernment.

OF REAL PROPERTY.

Under the Ontario Ningara Sevelopment int, 1916, it is provided by Section 4 (1) that:

"Gost of the construction and maintenance of the works authorized by this Act shall be defrayed out of such money as may, from time to time, be appropriated by the Legislature for that purpose, and the works which may be authorized under SectionS shall be carried out and constructed as far as possible in such a manner that an appropriation made in any one fiscal year shall not be exceeded by the cost of the work to be carried out in that year".

When the Ontario Niagara Development act of 1917 was passed, the act of the previous year was not repealed and the act of 1917 must, therefore, be considered as an amending act. Under neither act are all the powers of the Commission under the Power Commission act conferred on the Commission

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Then the Jukario Magara Development tot of 1917 was

of developments made applicable to the Succession Act in respect

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Acts quoted that the Commission has not the power and never had any power to employ funds in its hands, derived from other sources, for the purposes of the Nisgara Development.

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(13) Contracts with Municipalities and non-compliance with certain terms in them.

In his report of 1916 Mr. Clarkson says:

In many contracts it is also provided that municipalities shalk not take power in excess of the amount reserved for them upon notice. In a large number of instances manial pulities are taking increased quantities of power from the lines supplying them and the Commission has not insisted upon written notices of demand being given in respect of the same, holding, as it does, that the taking of power is of the same effect as would be the giving of the written notice of demand. It is questionable if the contention of the Commission is correct but in any event it would appear to be entirely unwise on the part of the domnission or its officers to permit any departure from the express terms of the Contracts and to thereby possibly impair the security upon which both the Province and the Commission itself relies for protection.

Mr. Clarkson informs us that he requested the Commission to obtain from the municipalities definite undertakings in regard to the quantity of power to be taken by thom. Later

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the standard form of contract was amended so as to provide that where a municipality takes power in excess of the maximum load stated in the contract it covenants not only to pay for such excess power, but thereby a new maximum load is automatically established.

## (14) Balaries and Tages paid Imployees of the Commission.

Under the original Power Commission act it was provided that the Commission might appoint a Chief Engineer. an Accountant, a Secretary and such other officers as may be deemed requisite to be appointed by the Commission, and that their salaries shall be voted by the Legislature for the purpose. The Power Commission Act, as amended in 1914 and as it stands at the present time, provides:

- 6 (1) "The Commission may appoint a Chief Engineer, an Accountant and a Secretary, and such other engineers, accountants, officers, servants and workmen as may be deemed requisite.
- (2) "The salaries or other remuneration of the Chief Engineer, Accountant and Secretary so appointed shall be fixed by the Commission, subject to the ratification of the Lieutenant-Governor in Council".

In every report made by the Auditor since 1916.

Including the Special Report made in 1918, the Auditor points
out that the salaries of the Chief Engineer, the Accountant
and Secretary have not been submitted to the Lieutenant-

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Governor in Council for ratification in compliance with the Act. Neither the original nor the present act has been complied with by the Commission, and in view of the frequent comments of the auditor and the manifest duty of the Commission, it is surprising that the Government has overlooked this breach of the Statute and has allowed the breach to continue to the present time.

# (15) Sinking Funds.

Power Commission Act provides for an annual sum sufficient to form in thirty years a fund for the retirement of the securities issued by the Government for the payment of the cost of the works. He further states that at that time contracts with certain municipalities and companies had a life of less than thirty years and that this fact, together with the provision that municipalities are relieved from payment of sinking funds for the first five years of operation, left the Commission in the position of having its contract expire before payments to the sinking fund, necessary to build it up to the required amount, had been made.

In his special Report of 1918 the Additor in commenting upon the collection of sinking fund states that while the collection of such funds from the municipalities has been deferred for the first five years, the sinking fund

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contributions in respect of works and lines supplying private concerns have been collected from the date when power was first delivered to them.

Hr. Clarkson's suggestion that the contracts with municipalities should be for a period, at least as long as the period for which the necessary contributions to the sinking fund are required to be made, appears to us to be sound and one that should be adopted.

respect of sinking fund were required to be paid over directly to the Treasurer of Onterio. By Section 15 (1) of the Power Commission Act enacted in 1918 the Commission is required to invest sinking funds in Povincial securities and deposit such securities with the Treasurer of Onterio as security for the repayment of advances and since 1918 this has been done.

Mr. Clarkson reports that the Treasurer of Ontario held on deposit as at October 31st, 1981, \$609,284.91 in respect of sinking fund monies, this sum being made up of \$475,000.00 paid over by the Commission to the Treasurer prior to 1918 and accrued interest the room. In each report issued by him since 1918, Mr. Clarkson comments adversely on the failure of the Government to invest these funds in Provincial securities.

While it may have been the intention of the Legislature in enacting Section 15 (1) to provide that all sinking fund monies theretofore and thereafter collected and in the hands

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of either the Commission or the Province should be invested in Provincial securities, the provisions of the Section were not declared retreactive, and further, while requiring investment of sinking funds by the Commission, it makes no reference or angule to hulleries bare properly than to investment of sinking funds by the Province. It would appear, therefore, that all sinking funds paid over to the ancomplete could be angulated to what Province prior to the coming into force of the Amendment of 1918 are held under the provisions of the law as it then stood MAN AREA THOMAS MALL NO. T. and pursuant therete are required to be "applied from time to time in the retirement of the securities given by Ontario for any debt incurred under the authority of this act". In other that , the write inches the let of the ure the middle of the words, the Act neither authorizes or directs the Province to invest these monitor Provincial securities. the state of the last day of the state of the state of the last

Our Accountants point out that it would be impossible for When we have first as required the private, and they democrately the the Province to apply these monies in the retirement of terrores to realize the tree of few I've rule schools to securities as required inasmuch as they are on a sinking fund basis and must be allowed to accumulate for the unexpired IN THE RESIDENCE OF CONTRACT OF CONTRACT OF A SECURITION OF THE PARTY portion of the sinking fund period. We would respectfully published by the America of Street Street in Republic there will not the recommend, therefore, that Section 15 (1) of the Power pure and in the Still with, LOS, about species my life Commission act be amended to authorize and require all monies De Ale courses for the samuel your 1915 him tool her again. theretofore paid over to the Province on ainking fund account PRINTED BY THE COURSES HER APPEARS FOR THE COURSE AND STREET to be invested by the Government in Provincial securities. and the later of the state of t

# (16) Collection of Construction Accounts.

It would appear from the Auditor's reports for various years that the Commission was very lax in the collection from

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municipalities of accounts for construction work undertaken on their behalf by the Commission. In the report of 1916 the Auditor states:

".... it would appear to be advisable that they should be collected more promptly ...."

In the 1917 report the Auditor states in part as follows:

"Municipalities should be required to make adequate arrangements for payment to the Sommission in respect of the construction of works, before such work be undertaken by the Commission",

In the Special Report prepared by the Auditor during the fiscal year 1918, attention is again directed to the fact that, while under section 15a (2) of the Act the Commission is authorized to construct works and distribution systems for municipalities which have entered into contract with the Commission for a supply of power, and the Commission is empowered to collect the cost of same from such municipalities, on October 31st, 1917, the sum of \$564,137.66 was due to the Commission in respect of municipal construction accounts and that of this amount \$150,227.88 was in arrears three months or more and on the 30th June, 1918, still remained unpaid.

In the report for the fiscal year 1918 the Auditor again refers to this subject and points out that the overdue accounts, including balances due on construction and sales account, amounted to \$172,768.67, approximately \$91,000. of which was represented by accounts part of which had been ewing since the years 1915 and 1916.

Since that date the auditor states that the Commission

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the present time the accounts against the municipalities are, as a general rule, collected by the Commission when due.

It is interesting to note that Section 16a (2) above referred to was emacted in 1916 to "take effect as from the 31st day of October, 1910" - apparently the retreactive effect being given to legalise construction of works, etc. by the Commission undertaken without statutory authority.

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#### (17) London and Port Stanley Bailway.

The action taken by the Commission in temperarily using moneys for the construction of the London & Port Stanley Railway has the London & Port of Port pointedly commented upon by the Auditor in his report of 1916 and his report for the fiscal year ending October 51st, 1917. He says:

There would appear to be no authority in the act permitting the Commission to expend moneys on the construction of an electric railway. To that extent, expenditure of moneys for such a purpose was beyond the powers of the Commission.

The Commission expended \$309,128.14, on construction work and equipment in commission with an electric railway between London and port Stanley, and charged the whole of this expenditure to the London Railway Commission which controls the line for the City of London. Such advances were repaid to the Commission in sundry amounts between August 1915 and October 1917. Section 15a (2) of the Act empowers the Commission to undertake and carry out "the installation, construction, erection or purchase of supplies for any plant, machinery, wires, poles and other things for the transmission, distribution, supply or use

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the completed expended \$200, 120, 15, 10, on other countraction work and equipment in countries with ma electric relivery between Landon and part Stanter to the duarged the whole of this exites of this sailed on the first stantes were repaid to the Landon. Sada sarance were repaid to the Landon in anadry canonals between August Commission in Street, Saction Landon, and sales and sarance of supplied for any plant, erested of supplied for any plant.

of electrical power or energy for heat,
light or power purposes by a municipal
corporation or commission which has entered
into a contract with the Commission for a
supply of electrical power or energy." It
is contended that there was no authority in
the Act permitting the Commission to expend
moneys on the construction of an electric
railway. To the extent, therefore, that the
expenditure of moneys was for such a purpose
it was beyond the powers of the Commission
and without authority".

As pointed out by the Auditor, there is no statutory or other authority to justify the Commission's undertaking the construction work of the London & Port Stanley Railway or expending thereon moneys in its hands for other purposes. This is perhaps one of the most striking cases of misuse by the Commission of trust funds in its possession for purposes and uses which were an orderly outside its scope of authority, as defined by the Power Commission Act.

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#### (18) Rural Lines operated by the Commission.

In this connection the Auditor in his 1917 report states:

by the municipalities will, under the contracts, remain the property of the Commission".

The construction and operation of distribution works in rural power districts was provided for by Part 11b of the Power Commission Act passed in 1920. As pointed out by

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In this connection the suditor in his 1917 report

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the Auditor, they do not, when paid for, become the property of the municipalities.

## (19) Essex System.

In referring to this System, the Auditor in his reports for the years 1918 and 1921, says:

"The Essex System is ewned by the Hydro-Sleetric Power Commission of Ontario, the municipalities served being without contractual interest in it".

"The costs of power, including provisions for renewals and sinking fund, were \$30,500.51, as against which the revenue amounted to \$17,813.24, leaving a deficit of \$12,687.27".

"To October CD. 1920 the Commission had advanced \$149.616.68 to the Essex Statem out of renewal and reserve funds held by it to the credit of other power systems. In the fiscal year ending October 31, 1921. such advances were reduced by \$22,376.34, leaving a balance still owing as of date October 31, 1921, of \$127,141.34".

Under the powers of Section 8 (f) of the Act, the Commission purchased this system issuing its bonds therefor to the amount of \$226,000. guaranteed by the Province. In the operation of the system by the Commission it employed renewal and other reserve funds held by it to the credit of other municipalities for the purpose of making advances to the system. There does not appear to be any warrant for the Commission using renewal and other reserve funds in this way and it would seem most improper to so use them. The Act

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makes no provision for operating deficits such as have been incurred in the operation of the Basex System.

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#### (20) Thorold System.

In the audit report for the period ending October 31st,

1919, it is pointed out that the Commission purchased the

Thorold System for the sum of \$100,000 which was paid for

by the Commission in forty-year 4% bonds of the Commission

bearing date December 1st, 1918, guaranteed by the Province

of Ontario. In connection with the purchase, the Auditor

states:

"As at present held, the Thorold System is owned and operated by the Commission at its own risk".

In the audit report for 1970 it is pointed out that as no part of the revenue of the Thorold System was paid to the Commission by the municipalities or others for the purpose of meeting sinking fund instalments, the Commission has not invested the sinking fund of the system in securities of the Province of Ontario for delivery to the Pressurer. In this connection the Auditor now advises that since his report of 1970 the amounts collected in respect of sinking fund have been invested in securities of the Province.

In the report for 1921 the Auditor states that on

December 20th, 1970, the municipality of Thorold entered into
a contract with the Commission to purchase power an a cost
basis, but that up to the 31st October, 1921, the generation

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and transmission costs of the Untario Power Company had not been determined, in consequence of which the Commission collected from Thorold an interim rate based on estimates made by the Commission's engineers.

The same of the sa In further analysing the operation of this system it is CHARGE OF THE WAR WE BE LO found that for the eleven months ending October 31st, 1919, a DESCRIPTION OF PERSONS PROPERTY. surplus of \$4,592.32 resulted, after allowing for interest, of the Study to be adjusted for the accountries provision for renewals and provision for sinking fund. The PROPERTY OF PARTY OF PERSONS ASSESSED. accounts as of October 31st, 1921, show an operating profit for the year of \$43,966.85, or a total surplus to that date of \$57,565.88. The Commission used this surplus and retained ACCOUNT THE ARM DOOR THE it for the purpose of providing additional sinking fund reserve against the Commission's intestment in intangible assets of the THE PERSON NAMED IN system which consisted of contracts, franchises and goodwill. PROPERTY AND THE PARTY OF THE PARTY NAMED IN

It would appear that both the .ssox and Thorold Systems THE REAL PROPERTY AND PERSONS ASSESSMENT OF PERSONS ASSESSMENT ASSESSMENT ASSESSMENT ASSESSMENT ASSESSMENT ASS are owned outright as well as operated by the Commission. Since scientific but delivered there is no statutory provision dealing with profit and loss on systems owned and operated by the Commission on its own behalf, It all distantanting the Itali such provision in the act should be made if the practice is WARREST PROPERTY ASSESSMENT ASSESSMENT allowed to continue. Furthermore, in the event of systems so operated continuing to thow deficits on operation, the Province of the field on available his older the will ultimately become responsible and it would opper necessary and desirable that the interest of the Province in such systems where there is no measure of municipal responsibility, should DESCRIPTION DON'T DESCRIPTION OF TAXABLE OF be properly safeguarded by amendments to the Act. craving to make this has probblished that makes Alex American

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#### (21) Farming Operations.

During the year which ended October 31st. 1919, the Commission sustained a loss of \$53.408.63 in connection with its farming operations during that year. In all their losses from farming reached \$109,125.42. This loss do s not include interest on the cost of the lands so they were operated practidally rent free. These operations were carried on in connection with lands acquired in the purchase of right-of-way for the Queenst on-Chippawa Fower Development. In carrying on these operations the Commission purchased equipment, supplies and livestock, and sold the produce raised. The Auditor in his report for the year 1918 states that there is no provision in the act which empowers! the Commission to undertake farming operations or to expens money for such purposes. The Auditor further informs us that during the first year deficits arising out of these operations were charged against service building accounts, but latterly they have been charged against the Queenston-Chippawa Development costs.

It was unnecessary for the Commission to carry on these unhappy farming operations itself. It would have been much better for it to have leased the properties at a trifling rental. or in fact no rental at all, to capable men who would have worked the properties themselves, than to have undertaken farming on its own account. Had this course been followed the lands would have been kept in just as good condition, and probably in much better condition, than under the Commission, and the loss referred to would have been saved.

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Daring the year which ended October Sist, 1919, the Ally and excess at the fit, but you a beneates extendent the descriptions their day of the pairs land their levels similari sen a con mani gidi alawani, sain independuntat masi -Expens Selecting water quark to blood out to task and an executad teally read from Thiese operalizar new newton to the sunneating and the parely of the parameter at the parameter of the needly on extense of afrequient rest been discussed has nelly on the territory and a property of the seal takens AND DESCRIPTION OF A COLUMN PARKET AND DESCRIPTION AND DESCRIPTION OF THE PARKET OF TH at agle twee, on all event had maken fill two and out years the final of the first time and the first of springs of the property for the great the American cartors beloves up that dustag the views year definite exclude THE REAL PROPERTY OF THE PARTY and Panista Arminio and was gant given at and informant Greenston-Chippen Development corte.

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## (22) Ontario Power Company.

The Auditor in the Special Report completed by him in 1918, and in subsequent audit reports for that year and the years 1919 and 1920, deals very fully with the various questions arising out of the purchase by the Commission from Mr. J. J. Albright of Buffalo of the capital stock of that company and its subsidiary, the Ontario Transmission Company.

fully dealt with in our report on the Ontario Power Company, which deals with the legal aspects of the Ontario Power Company purchase as well as its present relationship to the Government, the Hydr Clastic Power Commission of Ontario and the municipalities. In connection with the provision in the Act requiring that the Commission shall invest in Provincial securities and transfer such funds so invested to the Treasurer of the Province, the Auditor in his 1919 report makes the following remarks:

"The capital stock of the Ontario Power
Company, the assex System and the Thorold
System have all been acquired by the issue
of the bonds of the Commission, guaranteed
by the Province and while the Power Commission Act requires that all sinking funds
received by the Commission must be invested
in securities of the Province of Ontario,
there is a question as to whether such
securities may be retained by the Commission
or must be transferred to the Treasurer of
the Province."

In the audit report for 1920, the auditor states

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in the sudit ropert for 1920, the inditor stated

"It is the opinion of legal Counsel that there is now serious question as to whether the shares of the Untario Power Company are not now so vested in the Commission as to require that the municipalities on the Niagara System make payment for power received from the Ontario Power Company on the same basis as is required under Section 23 of the Power Commission act."

In connection with this matter it is further stated in the report that:

"It is of importance that the question be determined so that the Commission may be assured that such basis as it shall adopt in regulating the accounts of the Company and the Biagara System for the future is one proper to be adopted."

(23) Advances to Untario Municipal Electric Association and the Ontario Hydro Radial association.

The chijo craws to the attention of the Government in all reports from 1918 to 1921 that the Commission has made advances to the Ontario Municipal Bloctric association If her furnished to be seen and also in certain cases to the Ontario Racial Association. To October 31st, 1918, the amount so advanced was \$9,493.30 tion of the large was begann to and during 1919 the sum of \$4,466.68 was advanced to both associations jointly. During the fiscal year ending the complete or the splitter October 31st, 1920, the total advances amounted to \$4,008.64. with, the familiar by July Ton, closely by hear of which amount \$727.50 was charged to the administration littly finite in the parentaging, or done aroun expenses of the Commission and included in the cost of OF REMARKS MAY RESIDED TO THE PARTY OF THE P power to the various nunicipalities, while the balance, I for St. Add S Street . Billion . Represed Street . mark small by A amounting to \$3,231.14 was charged to Mydro Radial Railway construction.

The advances for the year 1921 of \$5,888.07 were made up of \$655.52 charged to administrative expenses and the

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end has accorded by the transmission of parameter and the

Commission in connection with various projected Hydro
Radial Railways, and together with other expenditures made
in 1920 and 1921 in respect of such railways, was later
charged against the Province. The total advances made to
the Ontario Municipal Electric Association to October 31st
1921, reached \$21,863.64. This was in effect a subsidy
from the Commission to this Association.

In each of the reports above referred to, the Auditor states that it is questionable if any provision within the Act permits the Commission to make expenditures of such a character out of funds of the Commission. In the report of 1920 the wording in the connection is as follows:

"The authority of the Commission to make the disbursements of \$727.50 charged to the administrative expenses of the Commission is open to question. The expenditures of \$3,281.14 charged to Eydro Radial construction out of funds held by it for the benefit of Power Systems was beyond its powers."

Thus it will be seen that in spite of repeated comments by the Auditor on the validity of the action of the Commission, the Commission still continued to make advances out of trust funds in its possession, without authority under the act or without any special appropriations being made therefor by legislation. These expenditures were wholly illegal.

# (24) Thunder Bay System.

In the reports for 1918 and 1921, the Auditor draws to the attention of the Government that the Commission has reextended the term of/payment by the municipalities of

tel al blan trops thought at highest the Gilland order for Openhance in the annual line with the bigging of the land and the land ther arrest the bear where they was been any and that bed had IN 1970, and Inch in ranging of wall wallsoner, and inter of this density has been sell . wenters and suchass herease the Constitution of sufficiently opening the Publisher Aire - and the desired at the street our work

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## A PERSON THE DESIGNATION AND THE

in the reports for 1918 and 1921, the detect of al the sylvation of the supersum was do nothered and as he reletionships mir of descent/its man out denomine Port Arthur and Fort Milliam of the capital invested in the works of the system over a period of forty years instead of thirty years as provided by Section 23 of the Act. It had no right to extend the period from 30 to 40 years.

Thile the Act does not authorize the extension of the sinking fund period beyond thirty years, the Government was fully aware of the change made in this respect as it confirmed by Order-in-Council the agreement which was made between the Commission and the municipalities of Port Arthur and Fort William.

#### (25) Bipison Interest.

In the Capreport the Auditor refers to the insufficiency of the funds paid to the Government in respect of borrowings for the purposes of the Nipigon works. He says:

"On the assumption that the Province was and is prepared to accept interest at 5% per annum on all advances made by it to the Commission for the purposes of the Ripigon works, the Commission reduced interest charges in respect of such advances and to October 31, 1921, to comform with such rate. To give effect to such reduction the sum of \$71,785.41 was deducted from the interest payment made to the Province on October 31st, 1921, while a further sum of \$5,562.04 stands charged to Suspense Account to be deducted from interest payments to be made to the Province in the fiscal year ending October 31st, 1922."

"In view of the provisions of Section 15(1a) and 25 of the Act. If the basis adopted by the Commission in its accounts is to be made permanent and valid It is a question if legislative approval of the same is not necessary to be obtained."

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### (25) History Interest.

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the Constants in its accounts to to be need

Eunicipal corporations under Section 23(b) and 23(c) are required to pay annually their proportion of an annual sum to form in thirty years a sinking fund for the repayment of the advances made by Ontario for the payment of the cost of the works and such sum as the Lieutenant-Governor may direct to cover the difference between the four per cent. charged on capital account, advances for working capital, and all charges and expenses of providing such money.

The Auditor advises that the deficiency in interest amounts have since been adjusted on the Commission's books, but have not as yet been paid over to the Government on account of for thaving sufficient funds available for the purpose.

This matter was fully dealt with by us in our interim report on the Thunder Bay System.

# (26) Hydro-Slectric Railway Construction.

Mr. Clarkson states that large sums of money were illegally diverted by the Commission for electric railways.

The subject is of such importance that we are dealing with it in a separate report.

# (27) Expenditures in excess of Appropriations by the Province.

In the 1919 report the Auditor says:

"Appropriations made by the Legislature during the year for the purposes of the Commission, but excluding these for the Chippawa corks and Central Untario System ... "amounted to a total of \$4,771,500.00; and "expenditures made by the Commission during the year in respect of such systems and for the purposes for which appropriations were made.... "amounted to a total of \$2,503,140.94.

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The Auditor goes on to show that during the fiscal year ending October 31st, 1919, the Commission made requisition upon and obtained from the Province the whole of the moneys appropriated to cover the estimates put in for that period. After expenditures of portions thereof for the specific purposes for which they were voted, there remained in its hands a total of \$3,063,037.00 which it expended on other systems and works in excess of appropriations provided therefor, as follows:

Excess of expenditures over Legislative appropriations... 198,857.00

In the report for the year ending October 31st,

1920, the Auditor again submits a schedule comparing

expenditures with appropriations. This schedule shows

that there was appropriated for the Commission the sum

of \$23,438,500.00 of which there was paid over to the

Commission a total of \$18,313,500.00 and the same amount

was expended by the Commission. Of this amount the sum

of \$1,079,373.00, which had been obtained for expenditures

on systems and other duly authorized purposes, was expended

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The indice of the above of the show that during the whole of the windless whole of the money's appropriated to sever the originalist purious of purious of purious proting the its hands a total of $4.051,057.00
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on Hydro-Electric Radial Railways for which no appropriation had been made.

parted from the law was there such urgency as to justify the act.

There is no doubt that time and experience showed that change in the law as it stood were desirable and necessary. But the Legislature meets every year and would no doubt have readily passed any law which the Commission could show was reasonably required. No public interest would have suffered had this course been followed. Buildings were required by the Commission for their offices but under the law the Commission had no right to use the funds in its hands to meet the cost of construction. If the pole to the Legislature the necessary authority would doubtless have been given to it, but instead of going to the Legislature it went shead, put up the buildings and spent the money without any authority so to do.

dings was comparatively unimportant as compared with a number of other instances where the laws were overridden. Funds which the Legislature had voted for one purpose were used for another; appropriations made were exceeded by millions of dollars and trust funds were misapplied. That a public body, subject to the Legislature and the Covernment, should continue these practices year after year would seem unbelievable were the facts not established beyond question by the extracts from Mr. Clarkson's reports that we have quoted. The Chairman

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In none of the instances where the Countries is and the country to the countries and countries and countries and countries and countries are consensy.

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as so many nuisances to which no more attention should be paid than was absolutely necessary. He certainly ignored them.

shen questioned by us as to certain expenditures SHALL SE RESELVE AND VALUE AND BUILDY AS made by mim to which exception had been taken, Sir Adam Beck or did not proposed by stated that the accounts of the Commission were passed upon the Name of the Assessment of the Party by Mr. Clarkson whose examination of them was in the nature THE R DESIGNATION of a pre-audit. Sir Adam Back had made a statement to the "The last topic. " He made that all they have same effect when describing the operations of the Hydro-Glac-DATABLE PARK AND AND SERVICE THE tric Power Jonnission of Untario to the Committee on actor the state of the state of the late of Power of the House of Representatives at sashington. The following is a contract of the evidence given by him before this Committee . difed putters, those is no doubt which he has

"I may say, our accounts are subject to audit by an independent firm of auditors, the firm of Clarkson and Company, of the City of Toronto, who stand very high in the estimation of the financial institutions of the city and the country. They audit our accounts - in fact, they pre-audit. There is a running audit, so that everything is checked up fully and thoroughly giving an assurance that our affairs are administered in a proper way not only to the Commissioners themselves, but also to the Treasurer of the Province and the various municipalities, who receive the annual statement."

The foregoing extract is very far from being correct and it is surprising that it should have been made. Er. Clarkson makes no pre-audit and has never made one. His comments, already noted, show how far he has been from

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oby him to which exception had been taken, fir adam dook

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appropriate, adjusted, as not a last that the last from the first

approving the acts of the Commission. When Mr. Clarkson was before us we questioned him on this subject. After referring to the evidence given before us by Sir Adam Beck he continued:

"He (Sir Adam Beck) says we audited from month to month and from day to day and from your to hour, that we pre-audited. We did not pre-audit.

MR. J.A.ROSS: "The inference being that you had full knowledge before the event by that method?

A. "We had not. We audited after the event.... We were not pre-auditors, neither have we any power or control to say to the Commission, you shall or you shall not do this, so as to prevent the payment."

Yet white IF Flarkson made no pre-audit and possesses only limited powers, there is no doubt that he has had a most salutary influence upon the Commission.

DATED AT TORONTO, Sept. 6

M. J. Hanev
Llovd Harris
J. Allan Ross

R. A. Ross

U. M. M. C. W. Dr. C. Y.

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W. D. Gregory, Chairman M. J. Ganev Lioyd Harris J. Ailan Kosa FOR ENCLOSURE TO

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#### APPEEDIX

Comments and Criticises of the Auditor
in his reports upon the Accounts of the
HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Period 1916 - 1921, inclusive.

the province where the province of the provinc

(1) Advances made by the Province to the Commission employed as Working Capital.

"Up to October 31st 1916 the Province had advanced \$14,369.000 to the Commission of which 1.011,207.05 had been charged back by the Commission against the Province in respect of services rendered and for expenditures made which were not chargeable to the operation of its works or recoverable from municipalities. Of the balance remaining amounting fit light cest credited for the period 1909 to 1911 bul notioned over, to \$13,570,667.72 there had been expended upon works \$12,799,463.12. and the difference 3771,204.60 was employed as working capital. The act does not provide for repayment by municipalities of capital beyond that which is invested in works and, therefore, to the extent that sivances made by the Province are employed as working capital no provision for their repayment exists - the Province must accordingly reasin a Greditor for the same, and this it was to the extent of 1771,204.60 on October 31st 1916."

(Dreft Report to October 31, 1916, p.15)

"Up to 31st October 1917 --- of the balance remaining --- 1753,460.40 was employed by the Commission as Norking Capital. The Act provides for the payment to the Province of interest an Orking Capital, but it does not provide for repayment by the municipalities of advances so employed. Accordingly the Province remained a creditor of the Commission, as on 31st October 1917, for 3753,460.40. Advanced as Norking Capital, which it is contemplated will eventually be repaid by the Commission out of renewal and other reserve funds is process of accumulation."

(Special Report 1918, p.17)

#### AFFREEZ

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Courants and Oriticisms of the Auditor
in his reports upon the Accounts of the
UV.00-ELECTRE FLATE COMM. SINK OF ONE BER

Period 1916 - 1921, inclusive,

(1) Advances unde by the Emovince to the Countration captops of contract Countral Countral

"Hy to despote blat 1916 the Province bell doing to not welcomed and of Doo, 888, 211 hoomerka -mot ent ye kand begrade need bed 50. Til, 110, 18 mission seather the Progress in request of services remiered and for expenditures and calle terminer onergoneta to the operation of its works or secoverable from monthly interested the balance restained parameter and sections delegated at the literature 1979 to Usal Markerid over, to 115,570,567,72 there had been empended upon works 112, 709, 466, 12, en bouclame and Od. ACS. IVV accorate the and had working depited. The Lot does not provide for deat brouged lastrop to estitlispicious to topoguast which is invested in works and, theretiers, to the end somirous and administration of the Province are alidi ari notelverg on intigne anthrew on bevolum remignant extate - the Province on at according to remeta a Oreditor for the same, and this it was to W. Sigl and moderation of the State 1916." (Braft Report to October 21, 1916, p. 15)

"Up to dist October 1917 ..... of the balance remaining ..... \$785.400.40 or a moving od by the Commission as for since the interest on for the jayment to the fraction of interest on for the farment of the the remaining the commission, as or dist or or interest or employed. Commission, as or dist or or interest or contents the same savened as Corring Capital, which is to contemple test will avenually be reported by the Commission on or remaining of a content of the Commission of a commission."

(Tree al Report 1919, p.17)

(2) Default by any Municipelity in making payment of its propertionate share of Costs.

"In the event, therefore, that any Municipality or Corporation taking power from a system shall become unable to neet its share of the annual costs of operating the same, then the Commission will have no power to assess such share against the other municipalities or corporations within the system but must sustain a loss. This loss in turn must ultimately fall upon the Province for the reason that to the extent of it the Commission will stand deprived of the means upon which it depends to repay such advances made to it by the Province as are invested in works."

(Braft Report, 1916, p.16)

"In the event that any municip lity or corporation taking power from a system shall become unable to meet its share of annual costs, the Commission is capowered to provide for had debts so incurred out of income".

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(Special Report, 1918, p.18)

(3) Policy schepted by the Commission of not enforcing full payment of Annual Costs chargeable against Municipalities newly contracting.

depth and these appropriate for short paters of all of the latter

"The provision that each taker of power shall make annual payment to the Commission of the price of power and the share of other costs allocated against it is undoubtedly intended to prevent the possibility of such lesses occurring and could complete effect be given to it it would serve to do so. In conducting the affairs of the undertaking, however, the Commission has found it impracticable to enforce full payment annually from all municipalities newly contracting, for the reson that to do so would in meny instances have compelled the imposition of rates so operous and excessive as to have imperilled their enterprises at times when they needed support and before they had had emportunity to obtain a volume of business sufficient to spread the burden of the charges they are called upon to meet".

(Draft Report October 31, 1916, p.16-17)

(2) Sefucit by any dunicipality in moting payrout of its propertions seven of Creas.

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"In conducting the affairs of the undertaking the Commission has found it impracticable to enforce full payment annually from all contribulities newly contricting for the reason that to do so would in air; irst ross compel the imposition of rates so onerous and expensive as to imperia their enterprise at times shea they need support and before they have 'ad opportunity to obtain a volume of business sufficient to spread the burden of the charres they are called upon to wret. To most this condition the Commission is suthorized to extend the time for payment of amounts due by municipalities, or such portions thereof as it is necessary so to do, for apparts of three years from the times whom they shall first true power from the Commission. The Commission has sacrted the policy in some cases of charming moderate rates for power in the expectation that a increased volume of business thereby obtained will prove sufficient to asst current cost and deficits or provide a besis for any arthery at a price which will not prove to be a well a burden."

(Special Report, 1918, pp.18-19)

"The amounts due by certain of the municipalities which had been operating for three years or more prior to October 3. et, 1918, were increased during the fiscal year ending Cotober 31st 1919".

(Report for year ending October 51st 1919, p.15)

In the Reports for 1917, 1920 and 1921, Ar Clarkson specifies the municipalities in each system, which had been operating for more than three years and had underpoid for power.

## (4) Renewell Funds.

"Maving collected the amounts for the specific purpose of meeting the cost of renevals to the particular works in which each of the municipalities contributing was interested and employed them in the meantime for other purposes, the Commission would appear, in default of any provisi n in the Act to the contrary, to have assumed a right which may be in excess of its powers".

(Draft Report 1916, p.19)

paragraphic and the exhibite on paragraphic and the Combined at their Penel Ut benefit in the hit of the colored - place, with fingly from the next billions it hough that AT A REAL PROPERTY THAT THE PARTY WAS THE PARTY OF THE PA man der bereichte der Der bereichte all partier indicates state fracial of all delications against DATE AND MANY THE SAME SHOW AND STREET AND AND STREET AND SAME AND ARTHUR ASSESSMENT OF BUILDING STREET, BY ARTHUR SAFETY and the contract of the state o all said here all the et alve to sour ballot -cor safe and forth houses or indicate the probabilities in and the state of the partition, we want that is abraway to , on of or greenen if il as incomed and the first first spelt ment health and profession to the vester from the Coastesion. The Coastesias bas Director of trace to mean men of adding not being the insurant as for solitizens sit al men nel port rillier of bolleria blocket at all of the mills I HARVING ME AT PARTIES AND PARTY OF PARTY AND RESIDENCE. come day have shown substituted by the arrival Tarrettam balanceras of of the course account this do to the

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## (4) Renowal Canto.

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County Bases of March

(4) Continued.

"Renewal funds in the hands of the Conmission amounted on October 31st 1921 to \$2,957,082.56 - as shown by the General Balance Sheet of the Commission - and such funds were at that time approximately equal to the liquid resources of the Commission held in the form of accounts receivable and trading inventories. where they were available for use when and as required. The demands on such funds are not likely to be heavy within the next few years and accordingly with the annual additions to be made to them - and interest allowances - they will in the ordinary course of events be substantially increased in that paried. It is essential in the interests of the Province and the municipalities that funds for the renewal of works shall be available for use as and when required and that they be not invested in physical assets not readily realizable. I have discussed the matter with the Chairman of the Commission, who informs de the ti the Commission desires and intends to invest the marplus from time to time of such funds (over the amount of liquid resources) in securities of a character which can be realised upon when and as required". (Report 1921, p.122)

(5) Collection of Interest on Surking Capital.

CONTRACT OF THE PARTY OF THE PA

"The Commission has made it a practice to charge interest upon debts due to it and upon certain items arising out of expenditures made, and by so Joing, in some instances at an increased rate, it has to this point been able to recover sufficient to fully meet the interest which it has to pay. Authority should be given to the Commission empowering it to collect interest on working capital, as a cost of operating, to the extent of an shortage which may arise between the amount of interest which it has to pay in any year and that which it is able to collect in respect of works, investments and lebts due to it."

(Draft Report, 1916, pp.17-18)

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## THE TRUST LINE.

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(6) Surpluses collected from certa n Hunicipalities and the use of same.

"The Commission has, however, come into possession of a substantial amount of surpluses which it has retained either as security against the payment of Sinking Fund requirements, the collection of which it has suspended for the time being, or with the intention of moderating rates for power to the municipalities interested in them, and it has made use of these funds for the general purpose of the undertaking, allowing interest upon them. The right of the Commission to retain such funds is not definite, while their employment for the general purposes of the undertaking would appear to be without authority".

(Draft Report, 1916, p.18)

"The Commission has, however, come into possession of a substantial amount of surpluses, which it has retained as security either against the payment of sinking fund requirements ( from the payment of which a number of municipalities stand relieved at this time ) or with the intention of moderating rates charged for power, and it has made use of these funds for the general purposes of the undertaking".

(Special Report, 1918, p. 19)

- (V) Losses erising from Merchandising and
- (8) Manufacturing Electrical Equipment.

"The Province sust, as at present, bear them - To meet this condition the Commission should be allowed to charge such losses as a cost of operation or, if it may more equitably be so done - as in the event of loss from sale of power to a Corporation - against the system particularly concerned for the time being".

(Braft Report, 1916, p.20)

Ash you have no bus a

"If it is contemplated that the Commission shall manufacture appliances, it should be definitely authorized to do so. At present there is not clear authority in the act permitting it to do so".

(Draft Report, 1916, p.21)

(6) Surpluses collected from corta o municipalities and the use of same.

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(9) Sale of Power by one System to enother.

The sale of power by the Commission acting on behalf of one system to itself acting on behalf of another system does not appear to have been contemplated by the Act. It would seen disable, therefore, that provision as to sales of such a character should be made and also as to the conditions upon which they may be effected.

(Draft Report, 1916, p.21)

After the contract of the first of the first

"The Commission acting separately on behalf of the Basicils System and on behalf of the Basicila System and on behalf of the Basicila System supplies power to itself acting for the Severn System, and the Severn System in turn disposes of such power to certain corporations, buth private and municipal. The transaction is of benefit to all systems and particularly to the Basicila and Basicila Systems, where the municipalities comprising them obtain a measure of relief in the costs they are called upon to bear. Under the Power Commission has authority to divert power from one system to another and the price to be paid by the System receiving such power is determined by the Commission". (Special Report, 1918, p.20)

(10) Acquisition of Service and Office Buildings in Toronto.

"The Commission has invested \$455,336.36, claimed to be part of the reserves established for renewal of works, in the purchase of lands and the erection of office and service buildings thereon in the City of Teronto. It is by no memos certain that the Act paralts the Commission to acquire properties of such character under any circumstances, but having done so the Commission was under the necessity of first obtaining the consent of the Lieutenant-Governor-in-Council thereto. This it did not do and no such consent has been obtained to this date".

(Draft Report, 1916, p.21)

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(11) Use of Funds of Central Ontario System.

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"In connection with the operation of such system by the Commission it has received certain advances from the Province, and also collected moneys from the sale of power, out of which funds it has made disbursements leaving in 1ts hands as on October 31st 1916, the sum of \$138.536.29; this amount has been intermingled with other funds controlled by the Commission. The Commission has similarly least with \$166,487.09 to its homes (as on October 31st 1916) savanced to it in connection with the construction of works under the provisions of the Ontario and Niamara Development Act, and the Bank and cash balances in its hands or October 31st 1916 were insufficient to meet these two amounts let alone provide for any part of the Renewal Funds before mentioned. There is nothing in the act permitting the Commission to morge the funds of one trust with these of another, but on the controry it plainly must be under obligation to hold then intest end reports. If it be deemed Jesirable that the Completion hall be allowed to merge the funds of the various undertakings it has to do with, then it should be specifically authorized so to do. otherwise it would appear to be necessary that each fund shall be kept separate and intact for the purposes for which it has been obtained, subject to the Statutary right of the Commission to employ it. if it so desires, for the purposes of purchase and sale of electrical appliances." (Draft Report, 1916, p.22)

In Mr Clarkson's Reports on the Accounts of the Commission for each year until 1921, attention is drawn to the fact that concys belonging to the Central Cotario Lystem were siverted to other purposes.

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ia We Biersead a Hasanda an dhe d'ann d'a comain i i d'an Berra a ligatan mapa directal la canage paresones. (12) Expenditures on Miagara Development in excess
of advances therefor made by Province of Ontario.

"Up to 31st October 1917 the rovince hed advanced \$1,200,000 to the Commission for the construction of the development works, as against which the Commission had expended \$2,376,789.50, the amount by which expenditures exceeded advances having been furnished out of the general lunds of the Commission."

(Special Report, 1918, p.28)

"During the fiscal year ending dist October, 1918, expenditures amounting to 22,174,181.45 were made, relaing the total investment on that date to \$7,550,970,95. Distributed as follows:

"Advances made by the Province in connection with the development amounted, on Alst Catober 1918, to 45,075,000, the amount by which expenditures exceeded these advances having been province out of other for s of the Commission."

(Report on Accounts to October 3ist 1918, p.7)

AND RESIDENCE OF THE PROPERTY.

"Appropriations by the Legislature during the year for the purposes of the same amounted to \$6.0 0,000. he whole amount of which was paid over to the Causissian. During the year expenditures upon the works amounted to \$7,162,899.24, the excess of \$1,162,999.24 having been applied by the Commission out of other moneys in its hands."

(Report or Accounts to Gotober 51, 1919, p.18)

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(Report on Ascounts to October 31, 1919, p. 18;

(12) Continued.

works sums aggregating \$22,360,000 were appropriated by the Province and paid over - to October 31st 1920 - for such purposes, the balance of \$4,486,396.22 having been applied out of moneys advanced by the Province to the Commission for the purposes of other Systems.

(Report on accounts to October 31st 1920, pp.11-12)

works, sums aggregating \$53,040,674.52 were appropriated by the Province and paid over to Cotober 31st, 1921, for such purposes and the balance of \$4,977,692.37 was applied out of moneys advanced by the Province to the Commission for the purposes of other Systems to the extent of \$4,806,215.78 and out of Recewel and Recerve funds belonging to the Niagara System to the extent of \$171,476.59.

COPY

(13) Contracts with Municipalities and non-compliance with certain terms in them.

"In many contracts it is 'lso provided that Municipalities shall not take power in excess of the amounts reserved for them upon notice. In a large number of instances Municipalities are teking increased quantities of power from the lines supplying them and the Commission has not insisted upon written notices of demand being given in respect of the same, holding, as it does, that the taking of power is of the same effect as would be the giving of the written notice of demand. It is questionable if the contention of the Commission is correct but in any event it would appear to be entirely unwise on the part of the Cammissian or its officers to permit any departure from the express terms of the Centracts and to thereby possibly impair the security upon which both the frevioce and the Commission itself relies for protection."

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(Draft Report, 1916, pp.25-26)

(12) Continued.

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(Si-ii.qg pace Siet 180, pp. 11-18)

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(14) Salaries and Wages paid Employees of the Commission.

"The salaries paid by the Commission have not been submitted to the Lieutenant-Governor in Council for ratification".

(Draft Report, 1916, p.26)

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"Under Section 5 of the Act it is provided that
the Commission may appoint a chief en ineer, an
accountant, a secretary and such other engineers,
accountants, servants and sorkmen as may be deemed
requisite; also that the salaries and other remuneration of the chief engineer, accountant and
secretary so appointed shall be fixed by the
Commission, subject to the ratification of the
Lieutenant Governor in Council. The salaries
being gaid to such officers have not as yet been
submitted to the Lieutenant-Governor in Council
for ratifications.

(Apac al Meyor), 1918, - p.22)

"The salaries being paid to such efficers by the Commission have not yet been submitted to the Lieutenant-Governor in Geometil for ratification". (Report on Accounts to October 31, 1918, p.20)

"The salaries of such officers have not yet been submitted to the Lieutenent-Governor in Council for ratification".

(Report on Accounts to October 31, 1919, p.23)

officers had not been submitted to the Lieutenant-Governor in Council for ratification".

(Report on Accounts to October 31, 1920, p.87)

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(15) Sinking Funds.

"Under Section 23 of the Act each Municipality is required to pay its share as adjusted by the Commission of 'an annual sum sufficient to form in thirty years a sinking fund for the retirement of the ascurities issued by Gntario under the Act for the payment of the cost of the Works' - the Commission is empowered to relieve municipalities from the payment of any sum on account of sinking fund account for the first five years during which payments are made to the Commission by the municipality under the contract with it. Any runicipality immediately sale to pay rates sufficient to meet sinking fund requirements is required to do so by the Commission, but in the event that a municipality cannot at once do so the Commission relieves it from having to make sinking fund payments until such time, within five years, as it is able to meet them. hen it shall become able to, the first payment which it must meet is that which, otherwise, it would have paid for the fiscal year when it first took power from the Commission. Attention is drawn to the fact that contracts it be tain municipalities and companies have a life of less than 30 years and then where municipalities are relieved of sinking fund payments, up to five years, the contract with them will have expired before complete payment of such sinking fund payments has to be made." (Draft Report, 1916, p.29)

"Under Section 23 of the Ast each municipality is required to pay its share as edjusted by the Commission of 'an annual sum sufficient to form in thirty years with interest at the rate of your per cent. per naum, a sinking fund for the repayment of the dvences made by the Province'. The Commission is, however, empowered to relieve any municipality from the payment of any sum on account of sinking fund for the first five years during which payments are made to the Commission by the municipality under its contract. Under the powers thus conferred on it the Commission has relieved all municipalities from payment of sinking fund requirements during the first five years and has collected sinking fund from or charged sinking fund requirements to those municipalities only which have operated for a longer period. Sinking fund requirements in respect of works and lines supplying other than municipalities have be a collected from the date of inception of supply.\*

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(Special Report, 1918, p.24)

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#### (15) Continued.

"Under sub-section 1 of Section 15 of the Power Commission act all sums received by the Commission from municipal corporations and others on Sinking Fund account are required to be invested by the Commission in securities of the Province of Ontario - also all interest collected thereupon - and such securities must be delivered by the Commission to the Treasurer of Ontario as security for the re-payment of the advances made by the Province to the Commission. On Slat October 1918 all moneys paid by the Commission to the Provincial Pressurer on Sinking Fund account remained in the hands of the latter uninvested with interest credited thereupon from time to time at the rate of four per cent. per annum".

(Report on Accounts to October 31, 1918, p.11)

"The moneys paid to the Frovince by the Commission on Sinking Fund account have not as yet been invested by the Treasurer in securities of the Province - if complications are to be avoided this should be done."

(Report on Ameoun's to October 31, 1919, p.12)

"Under the provisions of Section 15 of the Act the \$557,122.63 deposited with the Treasurer of Ontario should be invested in securities of the Province and to October 51st 1920 this had not been done."

(Report on Accounts to October 51, 1920, p.73)

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"Under the provisions of Section 15 of the Act the #608.284.91 deposited with the Treasurer of Ontario should be invested in securities of the Province and to October 51, 1921, this had not been done."

(Report on Accounts to October 31, 1921, p.167)

## (16) Collection of Construction Accounts.

".... it would appear to be advisable that they should be collected more promptly .... "
(Draft Report, 1916, p.39)

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(16) Continued. Page

Commission is authorized to construct works and distribution systems for municipalities which have entered into a contract with the Commission for a supply of power and the Commission is empowered to collect the cost of the same from such municipalities. A list of accounts due in this connection is attached hereto as Schedule 26. Formal contracts between the Commission and the municipalities covering the work done have not been signed, the Commission having accepted as sufficient for its purposes copies of resolutions passed by the local councils in connection with the same.

On 31st October 1917 \$364,137.66 was due to the Commission in respect of municipal construction accounts. Of this empant \$1.0,227.88 was three months or more overdue and on 30th June 1915 still remained unpaid. The Commission does not anticipate that any loss will be sustained in respect of these paceants, but it would prear advisable that have be collected more promptly and that municipalities should be required to make adequate arrangements for payment to the Commission in respect of the construction of works before such work be undertaken by the Commission."

(Special Report, 1918, p.32)

"The sum of \$478,861.15 was on 31st October 1918, due to the Commission in respect of municipal construction and supply-sales accounts, and of such amount, \$172,768.67 was three months or more overdue and remained unpaid on 28th February, 1919. A list of all such accounts outstanding is attached hereto as Schedule 46. It is not an icipated by the Commission that any loss will be sustained in respect of these accounts.

Of the overage debts amounting to 1172,768.67, approximately 091,000 is represented by accounts, part of which have been owing since the years 1915 and 1916".

(Report on Assounts to October 31, 1918, p.12)

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### (16) Continues.

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(Report on Accounts to Setabor 51, 1919, p. 12)

### (17) London & Port Stanley Railway

"Between September 1914 and May 1916 the Commission expended \$237,650.23 on construction work in connection with an electric railway between London and Port Stanley, and charged the whole of this expenditure to the London Railway Commission which controls the line for the City of London."

in the Act permitting the Commission to expend moneys on the construction of an electric railway. To that extent expenditure of moneys for such a purpose was beyond the powers of the Commission."

(Draft Report, 1916, p.44)

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"Between September 1914 and October 1917 the Commission expended \$309,128.14 on construction work and equipment in connection with an electric railway between London and Port Stanley. and charged the whole of this expenditure to the London Relies Commission which controls the line for the dity of London. Such advances were repaid to the Commission in sundry amounts between August 1915 and October 1917. Section 15a (2) of the Act empowers the Commission to undertake and carry out "the installation, construction, erection or purchase of supplies for any plant, machinery wires, poles and other things for the transmission. distribution, supply or use of electrical power or energy for heat, light or power purposes by a municipal corporation or commission which has entered into a contract with the Commission for a supply of electrical power or energy". It is contenied that there was no authority in the Act permitting the Commission to experd moneys on the construction of an electric railway. To the extent, therefore, that the expenditure of moneys was for such a purpose it was beyond the powers of the Commission and without au thority".

. (Special Report, 1918, p.36)

(18) Rural Lines operated by the Commission.

"Those particular lines, unless later taken over by the municipalities, will, under the contracts, remain the property of the Commission". (Special Report, 1918, p.42)

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(ageoral Report, 1918, p. 36)

(18) Burst Lines sperated by the Comstater.

"These particular lines, unless leter tenen

### (19) Essex System.

"The Essex System is suned by the Hydro-Electric Power Commission of Ontario, the municipalities served being without contractual interest in it."

(Report on Accounts to October 31, 1918, p.7)

"A combined operating and revenue account of the whole system for the five months ending 31st October 1918, is attached hereto as Schedule 39. The costs of power, including provisions for renewals and sinking fund, were \$30,500.51, as against which the revenue amounted to \$17,813.24, leaving a deficit of \$12.687.27".

(Report on Accounts to October 51, 1918, p.39)

"To October 31, 1920, the Commission had advanced \$149,516.68 to the Essex System out of renewal and reserve funds held by it to the credit of other power systems; in the fiscal year enaing Sctober 1, 1921, such advances were reduced by \$22,375.34, leaving a balance still owing as of date October 31, 1921, of \$127,141.34".

(Report on Accounts to October 31, 1921, p.63)

## (50) Thorold System (\$99,541.56)

"This represents the purchase price paid by the Commission for the former "Battle" system at Thorold, \$100,000 less funds \$458.44 belonging to the System and in the hands of the Commission on Slat October 1919. The assets comprising the System purchased from James Battle on lat December 1918, consist of a power transmission system in the vicinity of Thorold together with the contracts, franchises and sodwill in connection therewith. The purchase price was paid in 40-year 4 per cent. bonds of the Commission, dated 1st December 1916, and guaranteed by the Province of Ontario. Is at present held the Thorold System is owned and operated by the Commission at its own risk."

(Report on Accounts to October 31, 1919, p.7)

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(Augort on Logowete to Cotoner 31, 1918, p. 39)

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(20) Thorett System (459,541.58)

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(20) Continued.

"Under Section 15 of the Act, all sums received by the Commission from municipal corporations and others on Sinking Fund account shall be invested by the Commission in securities of the Province of Entario and all interest accruing thereon; and such securities shall be delivered by the Commission to the Treasurer of Ontario as security for repayment of the advances made by the Province to the Commission. As no part of the revenue of the Thorold System was paid to the Commission by municipalities or others for the purpose of meeting Sinking Fund instalments, the Commission has not invested the Sinking Funds of the System in securities of the Province of Ontario for delivery to the Treasurer of Ontario".

(Report on Accounts to Catober 31, 1920, p.44)

"On December 20th 1920, the municipality of Thoreld entered into a contract with the Commission to purchase power at the cost of delivering the same. including operating oppenses and interest and provisions for renewal of works and for sinking funds to repay the capital investment therein. In the opinion of the Lagineers of the Commission the price to be paid by Thorold as the cost of delivery of such power therete, should include the proportionate part of the generation and transmission expenses of the Ontario Power Company, from which the supply of power is purchased by the Thorold System and supplied therefrom to the Town of Thorold, which is one of the power customers of the System. Up to the present time the generation and transmission costs of the Ontario Power Company have not been allocated so as to determine the proportionate part payable by the Yown of Thorold on the power susplied to it and the Commission has accordingly (in the year ending Schober Slat 1921) collected from Thorold an interim rate of (22.25 per herse power, which rate is based on the estimates of the Engineers of the Commission and is considered by them to be a fair estimate of the cost of delivering power to Thorold".

(Report on Accounts to October 31, 1921, p.67)

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"On December 20th 1920, the municipality of was notinged and gifty objection or their legester adversers the popular polyter and the first room of the street, or · 1000年度 · 查生 数注的主义 and the original desirability dailyou sell again to will said at least the translation of the spinished the said and the state of the said and the s STATEMENT TO FIRST AND ARREST THE ADMINISTRATION AND ARREST of our present blooding, edited farities one properties the in Calcula There Courses, "you which his requir of power is purchased by the Thoroid Mystem and sappled therefrom to the form of Tourold, within at of market had been been been by the beautiful and the beautiful e prosent time the generated and transmitted CANTE OF THE COLUMN PARTY CARRIES THE THE THE THIS Party of the Property and extension of voice industries bettern or the time of thereof in the period of the parties. NAME AND POST OF TAXABLE PARTY AND POST OFFICE ADDRESS OF TAXABLE PARTY AND POST OFFI ADDRESS OF TAXABLE PARTY. or blesch and digniller that half-mount puller all to a time a tempt street any Liquid the other officials ado to investigate and its enfective not no learns at that you is near to be be better it the reference estimen at the cost of delivering power to Cherold". thoport on Accounts to Season 21, 1921, g. 67)

### (21) Farming Operations...

"Doring the fiscal year 1918, farming as a carried on by the Commission on lands purchased for the Miagara Power Development orks and not then required for excavation or construction. Reuipment supplies and live etock were purchased and the bulk of the produce raised was sold.

"It is stated that these forming operations were undertaken by the Commission in the interests of production, baving report to war conditions and with a view to utilizing lands, a large proportion of which would otherwise have remained idlo. No provision appears in the Act, however, which empowered the Commission to undertake farming operations or to expend moneys for such a purpose.

(Report on Accounts to October 31, 1918, p.10)

"For the fiscal year enling October 31st 1919 and with fullard of crops, a further loss of 153,408,63 we with. To the extent that this loss properly concerned the amintenance of the farms - for the purpose of permitting realization of them to advantage - it should be deducted from the prices which shall be obtained with their sale, when the balance remaining can be credited equinst the cost of all the lands acquired for the purposes of the Chingawa Development Works. In the extent. however, that such farming operations exceeded those which were accessify to maintain the properties in condition favourable for sale, the authority of the Comission to conduct them was questionable." (Report on Accounts to October 31, 1919, p.11)

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(Disport on Accounts to Cotober 31, 1218, p.10)

and the state of t THE REAL PROPERTY OF THE PARTY "wint with health and the other man and all the party all the min well-kind and discussive afterprint and force a fact on purpose of questioning and and a north restricted or thresh the restricted to their te NAME OF THE PARTY OF PARTY OF PARTY AND PARTY AND Maries Maritage at the sufficient statut and such this pair of all the Lucia angles of the present of the Chicken for thought work. In the asset, most delegan most reprint attention manufact, permission and the property of the property of the property of the and the property of the out addressed neighbors "Tadray, Crause with costs of religion to the facilities of the state of the s 

### (22) Ontario Power Company.

"On the 12th April 1917, the Commission purchased from Mr J. J. Albright, Buffalo, acting as vendor on behalf of himself and other stocknolders of the Ontario Power Company, Limited, \$9,000,000 of the capital stock of that company and a further \$1.000.000, being the balance of the total issued capital of 110,000,000 to the extent that the vendor we able to obtain delivery from the holders thereof. The purchase price of the stock was \$8,000,000, or such portion of that sum as equalled eighty per cent. of the par value of the stock actually delivered to the Commission, and such amount was payable in forty-year, four per cent. debentures issued by the Commission and guaranteed by the Province of Ontario. It was subsequently arranged between the vendor and the Commission that the purchase was to be completed on the 1st August 1917, and the debentures were dated accordingly.

"Up to 31st October 1917 capital stock in the company to the extent of \$9.980.000 had been transferred to the Commission and detertures were issued in payment therefor to the amount of \$7.984,000, being eighty per cent. of the par value of the stock transferred. Of these detentures, \$300,000 have been retained by the Commission as security against certain accounts payable and accrued charges arg egating about \$90,000, which items the Commission centends have to be met by the vendor."

"Thile understandings exist as to the repayment to the Commission of Advances made for and on behalf of the Power Company, no written agreements appear to be in existence covering the same. With the Power Company a separate entity, administered by its own Board of Directors, it would appear advisable that definite agreements in writing should be offected."

(Report on Accounts to October 31, 1918, p.19)

"The balance of the moneys employed upon construction of the pipe line - .2,260,441.02 - were provided out of other funds held by the Commission." (Report on Accounts to October 31, 1919, p.12)

"The capital stock of the Ontario Power Company the Essax System and the Thorold System have all been acquired by the issue of the bonus of the Commission.

### Append need about (62)

"OR ONE DESCRIPTION OF SUMMERS OF THE RESIDENCE at there is a bilitaint, harain, sering as -works with his Nameth To SLASS IN SUREY MATTER COURSE TOUR COMPANY AND THE WALLES. the state of the s TO STREET BY SOURCE STREET, SHIPS WITH SECOND S. THAN WELL TRANSPORT OF THE PARTY AND THOUGHT AND THE CHARLE STATE AND AND ADDRESS OF RANGE AND REAL PROPERTY. to neity controls are character artists at PRO TO SELECTION THAT HE SEED, SHIPLEY WAS STOOL BUT maker may will be of more many gifty in settings, and med or the place paracily indicated in the limited line. that a consequent at attempt any facility that and participations for his district and had been per st. university of the President of Secretary 18 sea BUT DES THEFT HE STORES THE PERSON OF THE PARTY OF INVESTIGATION OF THE PARTY OF T on the let Aurist 1817, and the salestines may ALIMADAGES ASSES

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(22) Continued.

guaranteed by the Province, and while the Power Commission act requires that all Sinking Funds received by the Commission must be invested in securities of the Province of Ontario, the re is a question as to shother such securities may be retained by the Commission or must be transferred to the Treasurer of the Province."

(Report on Accounts to October 31, 1919, p.13)

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"lith the purchase during the year by the Commission of a certain for outstanding sacres of the capital stock of the Ontario Power Company, the Commission became the owner of the entire capital stock of the Ontario Pow r Company, under which conditions and having repara to the circumstances surrounding the purchase of scares of the Company and to the provisions of the lower Commission Act, it is the spinion of logal counsel that there is now serious question as to whether the shares of the Cat rio force Company are not now so vested in on the Magara System make payment for power received from the Entario Sew r Company on the same basis as is rejuired under Section 22 of the lower Commission ict with respect to works constructed with the use of moneys advanced by the Province of Ontario. In other words, that the manicipalities pay such a price for power as will provide ( with other costs) sinking funds for repayment of the UJ,000,000. of bonds issued in purchase of the shares of the Catario Fower Company and the 3,341,494.33 simmed by the Commission towards construction of the third pipe line which said sinking funds would amount to approxinstely \$140,000 per annua. It is of importance that the juestion be determined so that the Commission may be assured that such basis as it shall adopt in regulating the accounts of the Company and the Niagorn System or the future is one proper to be adopted; also for the reason that if purchase of the properties of the Taronto Fower Company shall be effected the same question is likely to arise in reference to conduct of the accounts of such undertakings."

(Report on Accounts to October 31, 1920, p.86)

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FOR ENCLOSURE TO

(23) Advances to Ontario Municipal Electric Association and the Ontario Hydro Radial Association.

"The Commission has envanced the following amounts to the Interio Eunicipal Meetric Association and the Onterio Addal Association, jointly, manely:

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in connection with salaries and expenses of such associations. These amounts have been included in the costs of administration of the Commission and charged to municipalities and companies as part of every action of the Commission has authorized planeds to the associations at the rate of 14,000 per annua; it is questionable if any provision within the act permits the Commission to make expenditures of such a character out of the funds of the Commission."

(Report on Accounts to October 31, 1918, p.19-20)

During the fiscal year enting October 31, 1919, the Commission advanced \$4,466.63 to the Ontario Municipal Alectric association and the Ontario Radial association jointly .... The authority of the Commission to make such savances is questionable."

A CONTRACT OF SECTION

(Report on accounts to October 31, 1919, p.23)

"During the fiscal year ending October 51st, 1920, the Coumission paid \$4,008.64 to the Ontario Municipal Alactric Commission and the Ontario Mydro Radial Association — in respect of the salary and expenses of their occretary, at T. J. manigan, of which \$727.50 was charged to the administrative expenses of the Commission and included in the cost of power to the municipalities on the various systems, while \$3,281.14 was charged to Hydro Radial railway construction and stood included in the amounts disbursed in connection therewith and capitalized in the accounts of the Commission as of date October 31st, 1920. The authority

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#### (23) Continued

of the Commission to make the disbursaments of 1727.50 charged to the administrative expenses of the Commission is open to question. The expenditures of #3,281.14 charges to Hydro Radial construction out of funds held by it for the benefit of Power Systems was beyond its powers".

(Report on Accounts to October 51, 1920, p.87)

of the Children Stoke has a would of other point

"During the fiscal year ending October 31, 1921, the Commission paid the sum of \$3,885.07 to the Ontario Municipal Alectric Association and the Intario Mydro Radial Association. Of such amount \$655.52 was charged to the administrative expenses of the Commission and included in the costs of power to the municipalities on the various systems operated by the Commission. The balance of \$3,229.55 was charged as expenditures made by the Commission in connection with various projected Hydro Radial railways and, with other expenditures made in 1920 and 1921 in respect of such railways, was later charged against the Province. The authority of the Commission to make the disbursements of \$655.12 and \$3,220,55 is open to question."

(Report on Accounts to October 31, 1921, p.121)

### (24) Thunder Boy System

"According to the above-mentioned agreements between the municipalities of Port Arthur and Fort silliam
and the Commission, the terms of repayment by those
municipalities of the capital invested in the works of
the system extend over a period of forty years. This
is at variance to Section 23 of the act which provides
that every municipal corporation under contract with
the Commission shall pay to the Commission as part of
the costs of power delivered its proportion of an
annual sum sufficient to form in thirty years a
sinking fund for the repayment of the advances made
by the Province."

(Report on Accounts to October 31, 1918, p.24)

"Certain issues presently exist with regard to the sale of such (excess) power and the probable cost of power to the cities of Port Arthur and Fort "illiam, and the attention of the Government, the Commission and the municipalities is now directed towards the same."

(Report on Accounts to October 31, 1919, p.29)

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est on Accounts to October 21, 1910, p.87}

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#### (24) Continued.

"The City of Port Arthur having executed a now contract in May 1917 rela ive to the purchase by it of power from the Nipigon works, the Commission is in my opinion suthorized under the provisions of Section 23 of the Power Commission Act to relieve the City from the payment of any Sinking Fund instalments in respect of the cost of the Mipigon forks for a period of five years from December 20th 1920. Under the provisions of Section 6 (c) of the Power Commission Act. also. the Commission was permitted but not required to include a charge for Contingent Bunds in the costs of power delivered to Fort Arthur in the year. The Commission ass within its powers - therefore - in excluding such charge from the costs of never for the year. In respect of the exclusion of all charges for the renewal of works the attitude adopted by the Commission would appear to be subject to but slight objection, having regard to the fact that the works were operated to a limited extent only, in the year and at a time when they were in course of co-struction and Incomplatel"/

(Hapor on Eccounts to October 31, 1921, p.40)

"Under the terms of the contract between the City of Port Arthur and the Commission, sinking fund instalments to be included in the cost of power from the Nipigon works are to be those which will be sufficient to repay the cost of works within forty years instead of thirty years as is required generally under the terms of Section 23 of the Power Commission Act."

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(Report on Accounts to October 31, 1921, p.39)

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pitting times and more powering. In the case

# (25) Nipigon Interest.

"On the assumption that the Province was and is prepared to accept interest at 5% per annum on all advances made by it to the Commission for the purposes of the Hipigon Torks, the Commission reduced interest charges in respect of such advances and to October 31st, 1921, to conform with such rate. To give effect to such reduction the sum of \$71,785.41 was deducted from the interest payment made to the Province on October 31st, 1921, while a further sum of \$5.562.04 stands charged to Suspense Account to be deducted from interest

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(91.0 . Take to Original 1921, p.40)

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(Mayor to Artenda to Chicago, 24, 1911, 34,20)

(88) "Heren Tenent Towns (88)

FOR ENCLOSURE TO

(25) Continued.

payments to be made to the Frevince in the fiscal year ending October Slat. 1922.

"In view of the provisions of Section 15 (IA) and 25 of the Act, if the basis adopted by the Commission in its accounts is to be ande permanent and valid it is a question if legislative approval of the same is not necessary to be obtained."

(Report on Accounts to October 51, 1921, p.36)

(26) Hydro-Elec ric Railway Construction

"This represents expenditures of 154,811.06 made in the purchase of right-of-may between Fort Credit and Toronto for the purpose of Hydro-Electric Railways, and 140,773.28 dishursed by the Commission in connection with preliminary surveys, engineering and investigations, and for other purposes in connection with sundry proposed Hydro-Electric railway lines.

" There was no statutory authority in the Commission to make surchases of such right-of-way but the Commission states that is received assurances from Sir William Hearst, the late Fremier of the Province of Unterio, thet if it would obtain resolutions by the municipalities interested requesting the Covernment to introduce and pass all amendments to existing legislation that may be necessary to validate the building of an electric railway line between Toronto and Port Cradit as a part of the proposed Toronto to St Catharines Hydro-Electric Hailway - so as to make the same legal, valid and binding upon the municipalities that the Government would, with the presentation to it of such resolutions, support legislation to that effect. On the basis of these assurances and with resolutions by the municipalities in its possession, the Cormission felt justified in acquiring such right-of-way, and later making further expenditures thereon out of funis held by it under the terms of the Power Commission Act. in the belief that by so doing it would make a saving in the sost of the proposed Fort Credit to T. ronto railway line. The Comission expended \$40,773.28 over and bove amounts charged to the Province on preliminary surveys, investigations. for engineering pupenses a d for sampaign and other purposes in respect of various electric railway lines, and such amount has for the time being been capitalized in the Commission's accounts.

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#### (26) Continued

The right of the Commission to make such expenditures is questionable". (Report on Accounts to October 31, 1919, pp.8-9) Allow he for Street and Armidalline account

### Port Credit to St Catharines Railway to ma learner per

"To October 31st 1920 the amounts expended by the Commission on the undertaking were as follows: HARD BY BEEN BURNESS OF THE PARTY OF THE PAR

Expended upon the purchase of right-of-may 3 72,586,77 Construction materials purchased 263,472.46 Surveying, engineering, administrative expenses and inverest 77.761.62

\$ 413,620.85

of which \$7,111,19 had been expended to October 31st 1919, while \$406,509.66 as per details set out in Schedule 15 herete, was expended in the fisca Ferr entine Actober 31st 1920.

" to ployide the funds out of which such expenditures of \$413,620.85 were made the Commission to October 31st 1920 had borrowed the sum of \$100.000. from the Bank of M atrest upon the security of \$1,200,000 of bonis of the Commission guaranteed by the Government as above mentioned. The remaining \$313,620.85 was obtained with the use of appropriations and funds held by the Commission for the benefit and purpose of Hydre-Electric power systems".

(Report on Accounts to October 31st 1920, p.63)

### Toronto to Port Crelit Railway

"The Commission states that in the latter part of the fiscal year ending October 31, 1919, it received assurances from Bir Willi m Wearst, the then Premier of the Province of Ontario, that if it would obtain resolutions from the municipalities interested requesting the Government to introduce and pass all smendments to existing legislation that might be necessary to validate the building of an electric railway line between Toronto and St Catherines as a part of the proposed Toronto to St Cath rines Hydro Electric Railway - so as to make the same legal, valid and binding upon the municipalities -

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### (26) Continued.

that the Government would with the presentation to it of such resolutions support
legislation to that effect. On the basis of
these assurances and with the resolutions by
the municipalities in its possession the Com
mission states that it felt justified in
acquiring rights-of-way and later making
further expenditures thereon out of funds held by
it ander the terms of the Power Commission Act
in the belief that by so Joing it would make a
saving in the cost of the proposed Port Credit
to Thronto Railway line. To October 31, 1920,
the amounts so expended by the Commission apon
the undertaking were as follows:

Expended upon the purchase of rights-of-way Expenditures upon surveying, engineering, administrative expenses of interest (Report on Accounts

to October 31, 1320,p.64)

624,996.92

\$ 683,289,82

"In respect of the costs of surveying, engineering and investigations in connection with the following projected radial relivays -

Toronto and Mastern Railway St Catharines and Hiagara Falls	43,946.40
Railway	25,984.29
Hamilton, Gelt, Elmira and Guelph Rallway Esailton, Brantford, Woodstock	36,482,06
and London Reilsey	17,674.34

"In respect of the costs of the valuation of -

Hisgars, St Catherines and Toronto Railway \$ 1,005.27 Toronto and Suburban Railway \$ 5.604.86"

(Report on Accounts to Jetober 31, 1320, p.69)

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- Francis of the language of the support of the sup

sent concess notices & 1,005,27

(heport on Acquants to Josepher 31, 1328, p. 80)

(26) Continued.

"With respect to the investments of the Commission in Mydro Radial Rail sys, debentures of municipalities interested therein stood deposited with the Commission on October 31. 1920, in the instances and to the extents mentioned in the separate reports herete preceding. The investments of \$124,087.09 is respect of projected railways represented expenditures over and above sums appropriated by the Province (and expended by the Commission) for the purposes of the same, while the \$6.610.13 disbursed in connection with the valuation of the Miagara, St Catharines and Toronto Railway and the Toronto and Suburban Maileay represents expenses and costs incurred by the Commission in making such valuations." (Report on Accounts to Cotober 31, 1920, p.70)

"To provide the funds out of which such expenditures of \$47,302.21 were made, the Commission had, prior to October 31st, 1920, borrowed the sum of \$100,000. from the Back of Montreal upon the security of \$1,200,000. of bonds of the Commission guaranteed by the Province as above mentioned. Of the remainder of \$377,302.21 - \$313,620.83 had to detaber alst 1920, been expended by the Commission out of appropriations for and funds held by the Commission for the benefit and purposes of Hydro-Electric power systems. In Lecember 28th. 1920, however, the Commission barrewed a further 3400,000 - making \$500,000. in all - from the Bank of Montreal upon the security of the 11.206.066. of bonds before mentioned, and out of such lean made repayment into the general funds of the Commission of the amounts borrowed from power systems for the purposes of the railway system."

(Report on Accounts to October 31, 1921, p.97)

### Distingtions, 1851.

wit he offenteen and next by Rhapter of the Company of the party of the board of the ball of the b Assist State of descripting and Lieuteling to IN THE PARTY OF TH ABOUT THE SPECIAL PROPERTY OF ST., CALL -ON others assessed any part of the part of the at Partin, will be almost room! All pulled deferrers realities believes to treater to be a property of the party of the last Cantinhery and it was an half and foot and for his perguere of the more, within the THE REAL PROPERTY OF THE PARTY AND PARTY. the section of the property of the section is Dande British has the Tonness and States. Designal and on the supplies when they have the "precification does galaine as viagous and and INTER STATE AND RESIDENCE OF WARRINGS OF PROPERTY

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AT Fig. W. WARRS ha salved to a sadden

### (26) Continued.

" To Catober Slat 1921 the seconts expended by the Commission upon the undertaking were so follows:

(1) Expended upon the purchase of

8 632,291.68

(L) Densitures upon surveying, engineering, eministrative expenses and interest total of -

103,478,02

of which 152,477.36 was expended in the fiscal year ending Lotober sist 1921 for the following purposes:

lagrest of balances owing apos rights-of-cap interest

\$ 13,470.16 45,183.20

\$ 58,653.36

prepart, (va) being and other

6,170,40

Lesving not expenditures of -

52,477.96

"The expenditures of sol 477.36 above—
mentional were made by the Commission out of
appropriations made by the Province to meet
the costs of "Miscellaneous Construction" in
respect of power systems. There as a - 12 my
apinion - no ath rity in the Commission
to use the 32.477.96 expended for such
purposes but equally there as no other source
avails die from which the Commission could
legally obt in functionable it to protect
its investment in the railway."
(Appril on Accounts to Stoker 51, 1921, p.98)

. . . . . . . . .

man all DOJ will will be a min named in column 2 and 1864 on the later of 417 - Care - 1881 the second section is a second PR. INC., SEE E. AND DESCRIPTION OF REAL PROPERTY. AND THE REAL PROPERTY. \$40.00 to the second se ----THE R. LEWIS CO., LANSING, SQUARE, SQU ALASTIANE TO THE REAL PROPERTY. THE PAGE A THE RESERVE AND PERSONS ASSESSMENT The same to the same of the sa

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- By Street Managine Tall or other

(27) Expenditures in Excess of Appropriations by the Prevince.

"Appropriations made by the Legislature during the year for the purvoses of the Commission, but excluding those for the Chippenn works and the Central Untario System, were as follows:

Niagara System extensions	\$1,000,000.00
Severa System extensions of hade	100,000.00
Lugenia System extensions	50,000.00
Muskoka System extensions	200,000.00
Port Arthur (Thunder Bay)	
System extensions	2,500,000.00
Wasdell System extensions	1,000.00
St Lawrence System extensions	150,000.00
Kideau System extensions	560,000.00
Miscellaneous or The Commonstiger	75,000.00
Expenditures on Assount of	
the Province	195,500.00
\$ \$\pi\dagger_0 \cdot \pi\dagger_0 \cdot \pi\dagger	\$4,771,500.00
MARK CODVAN W	

### COPY

"Expenditures made by the Commission during the year in respect of such systems and for the purposes for which appropriations were made, were as follows:

On the Niagara System	CH.	522,915.18
" Severn System a 19 Maron for	2	103,936,04
" . Bugenia. System of the system to see		161,685,18
" Wuskoka System		4,862.72
Port Arthur (Thunder		
Bay) System		810,794.76
" " Wasdell System		3,338,32
" St Laurence System 100, 1806 Av		163,202.88
" B Ridean System		529,868.57
Expenditures on account of		
the Province	deligibles	202,537,49
N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.	
Rest and the state to one	\$2,	503,140.94

"During the fiscal year ending October 31st.
1919, the Commission made requisition upon and
obtained from the Province the whole of the
moneys appropriated to cover the estimates put
in for that period, and after expenditure of
portions thereof to the specific purposes
for which they were voted, there remained in
its hands:

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and the many content of the last termination of the first termination of the content of the first termination of the content o

CARLES Delet of secretaria , , , £ -- | -- | -- | -- | -- | -- | TO STATE OF AND PERSON PERSON NAMED IN DULLINGS HIND DOWN . . . York Sellour | Discount Inch. Lastingerine Indiana The last of the last of ALIFED PRINCIPLE STATES 0,00,6 the party of the party of the latter of the NAME AND POST OFFICE ADDRESS OF TAXABLE PARTY. and the second 4 . . THE OWNER, AND DESIGNATION OF 

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WHEN SHOWING . medical control and the same of th 1 ,57 & CRIPIC TOWNS . STREET, SECURE OFFI SECTION AND Trade all Milette and the same of . . . . . . . . . . TO BE TO SOMETHING SE , ne days bear the TY. MALES 京都 多州北京中国 路縣 西西州南京东西西山 The street of th . . 14, 11, 111, 11

And we would go the warry hard? All the party of the part

# (27) Continued.

"Re Miagara System		
Of \$1,000,000 voted f	or the use	
of the Niagara System	, the Com-	
mission employed \$622	.915 for	
such purposes and dre		
addition the Statement	TR 1988 3 19	\$ 477,085.00
电通道线线电池 化苯甲基甲基甲基		a militaria
"Re Enskoks System 6 % 3		
Of \$200,000 voted for		
of the Muskoks System		
mission employed 4,8	68 for	
such purposes and dre	an disa	
addition avantage is		195,137.00
7 3 40 7 9 10		want was to
"Re Port Arthur (Thunde	to Drive I Consideran	
Of \$2,500,000 voted f		
of this System the Co		
employed \$810,795 for		
	auon purposes	
and drow in addition	man at the second of the second	1,689,205.00
"Re Cantral Ontario and		
System G1 110175,000	o voted for	
the dee of this Slate	m the Com-	
mission employed 1463		man a nama ana
such purposes and dre	w in Radivion	701.610.00
		A B BAN BOR AN
A total of -		\$ 3,063,037.00
		\$ 3,063,037.00
which it expended		\$ 8,063,037.00
which it expended (a) on the following		Adiquation of the department of the second section of the section o
which it expended (a) on the following excess of appropr		Adiquation of the department of the second section of the section o
which it expended (a) on the following oxcess of appropr Gevern -	istions therefor	Adiquation of the department of the second section of the section o
which it expended (a) on the following oxcess of appropr  Bevern - Expenditures	iations therefore \$ 105,986.00	
which it expended (a) on the following excess of appropr Bevern - Expenditures Appropriation	\$ 105,956.00 100,000.00	Adiquation of the department of the second section of the section o
which it expended (a) on the following excess of appropr Devern - Expenditures Appropriation	103,936.00 100,000.00	
which it expended (a) on the following excess of appropr Devern - Expenditures Appropriation Expenditures	\$ 105,936.00 100,000.00 161,685.00	r;
which it expended (a) on the following excess of appropriation Expenditures Expenditures Expenditures Expenditures Expenditures	\$ 105,936.00 100,000.00 161,685.00	
which it expended (a) on the following oxcess of appropriation Expenditures Appropriation Expenditures Appropriation Sasdell -	100,936.00 100,000.00 161,685.00 50,000.00	r;
which it expended (a) on the following oxcess of appropriation Expenditures Appropriation Expenditures Appropriation Sasdell - Lapenditures	\$ 100,936.00 100,000.00 161,685.00 50,000.00	7; . 3,936.00 111,685.00
which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation	100,936.00 100,000.00 161,685.00 50,000.00	r;
which it expended (a) on the following excess of appropr  Devern - Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation St Inwrence -	\$ 105,936.00 100,000.00 161,685.00 50,000.00 3,336.00 1,600.60	7; . 3,936.00 111,685.00
which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation Staurence Expenditures	\$ 105.936.00 160.000.00 161.685.00 50.000.00 3,336.00 1.600.60 163,203.00	7; 3,936.00 111,685.00 2,339.00
which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation St Laurence Appropriation	\$ 105,936.00 100,000.00 161,685.00 50,000.00 3,336.00 1,600.60	7; . 3,936.00 111,685.00
which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Exacell - Lipenditures Appropriation St Lawrence - Expenditures Appropriation Rilean -	\$ 103,936.90 100,000.00 161,685.00 50,000.00 3,338.00 1,000.00 163,203.00 160,600.00	7; 3,936.00 111,685.00 2,339.00
which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Exacell - Lipenditures Appropriation St Lawrence - Expenditures Appropriation Rideau - Expenditures	\$ 103,936.00 100,000.00 161,685.00 50,000.00 3,338.00 1,000.00 163,203.00 160,600.00 529,868.00	7; 3,936.00 111,685.00 2,338.00
which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation St Lawrence Appropriation Rideau Expenditures Appropriation	\$ 103,936.90 100,000.00 161,685.00 50,000.00 3,338.00 1,000.00 163,203.00 160,600.00	7; 3,936.00 111,685.00 2,339.00
which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation St lawrence Appropriation Rideau Expenditures Appropriation Rideau For the Province	\$ 105.936.00 100.000.00 161.685.00 50.000.00 3,336.00 1,600.00 163,203.00 160,600.00 529.868.00 500.600.00	7; 3,936.00 111,685.00 2,338.00
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which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation St lawrence Appropriation Rideau Expenditures Appropriation Rideau For the Province	\$ 105.936.00 100.000.00 161.685.00 50.000.00 3,336.00 1,600.00 163,203.00 160,600.00 529.868.00 500.600.00	7,038.00
which it expended (a) on the following excess of appropriation Expenditures Appropriation Expenditures Appropriation Expenditures Appropriation St Lawrence Appropriation Ridean Expenditures Appropriation Ridean Expenditures Appropriation Ridean Expenditures Appropriation For the Province Expenditures	* 103,936.90 160,000.00 161,685.00 50,600.00 3,338.00 1.000.00 163,203.00 180,600.00 529,868.00 500,600.00 202,838.00 195,300.00	7; 3,936.00 111,685.00 2,338.00 13,203.00 29,868.00

Net expenditure over appropriations being

\$ 93,068.00

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ANALYSIS OF STATEMENT OF

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### (27) Continued.

(b) On the construction of the third pipe line, and additional equipment, to the works of the Catario Power Company

\$ 1,811,270,00

(c) Upon the Chippara Works in excess of appropriations of the Legislature therefor

1,162,999.00

(d) For engineering, surveys, investigations, right-of-way and otherwise in connection with Electric Railway Lines

95.584.00

(e) On extensions to the Essex System

98,972,00

\$ 5,261,894.00

The balance of

198,857.00

to meet such expenditures having been drawn from the general funds of the Commission.

" It's property that the members of the Commission - of themselves - were not fully seized of the extents by which appropriations were being exceeded or noneys being expended for purposes other than those for which appropriations had leen asked. With the matter drawn to their attention steps have been taken to keep expenditures within appropriations; at the same time it is recognized that if cortingencies arise or work not anticipated or looked for, has to be done in any period, some basis must be arrived at whereunder a general allowance - specified in amount - can be made available to the Commission so as to obviate embarrassment and delay and permit it to continue administration of the undertakings in its charge in a practical manner. Such an allowance could be voted by the Legislature subject to payment of it to the Commission from time to time as required and with the approval of the Lieutenast-Governor in Council".

(Report on Accounts to October 31, 1919, pp.16-18)

CARL BY REPARTMENT OF THE PART OF THE Countries now world were readily not be recounted at all printed in SCHOOL PARK TO AND ADDRESS. all now the party of the last to explicate or agree by several the ball for large and 2,000,000,00 CONTRACTOR AND PERSONS OF RESIDENCE OF REAL PROPERTY. NAME OF PERSONS ASSESSED. maked with all violations of the library mul 410 TO ATTEMPT 21,147,154,0.0 LO GOURÍAN WAY 198, 0EF. OC

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(Separt on Accounts to Cotaber AL, 1919, pp. 16-10)











